GOLKUNDA DIAMONDS & JEWELLERY LIMITED
REGD. OFF: G-30, GEMS & JEWELLERY COMPLEX – III, SEEPZ, ANDHERI (EAST), MUMBAI - 400 096 I
. Tel: (91-22) 69524444 Email: admin@golkunda.com Web: www.golkunda.com
CIN No. L36912MH1990PLC058729

To, **04.11.2026**

BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001
Scrip Code: 523676

Dear Sir/ Madam,

Subject: Outcome of Board Meeting of the Company held on 04th November, 2026.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on Wednesday, the 04th November, 2026 at Unit No. 601 & 603, SDF VIII, 5th Floor, SEEPZ-SEZ, Andheri (East), Mumbai-400096, inter- alia, transacted the following business:

1. Approved the Unaudited Financial Results (both consolidated and Standalone) of the Company for the 2nd Quarter/Half Year Ended September 30, 2026 including Statement of Assets and Liabilities and Cash Flow Statement thereto pursuant to the Provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

2. The Board of Directors took note of the ongoing expansion of the retail operations of the Company's wholly owned subsidiary, **Golkunda Retail India Private Limited**, which has successfully established four (4) retail stores across India under its proprietary brand **"NIBHANA"**, exclusively focused on lab-grown diamond Jewellery.

The Board further noted that, in furtherance of its strategic growth and business expansion plans, the subsidiary proposes to establish an additional seven (7) retail stores in the near future. The proposed expansion is aimed at strengthening the market presence and brand positioning of **"NIBHANA"**, broadening its retail network and enhancing its customer outreach across existing and emerging markets in India.

2. We enclose a copy each of the following:

I. Un-Audited Financial Results for the 2nd Quarter/Half Year Ended September 30, 2026.
II. Limited Review Report (LRR) dated 04th November, 2026 from M/s R.C. Jain & Associates LLP, Statutory Auditor.

The meeting commenced at 2:00 p.m. and ended at 04:55 p.m.

The above is for your information and record.

GOLKUNDA DIAMONDS & JEWELLERY LIMITED
REGD. OFF: G-30, GEMS & JEWELLERY COMPLEX – III, SEEPZ, ANDHERI (EAST), MUMBAI - 400 096 I
. Tel: (91-22) 69524444 Email: admin@golkunda.com Web: www.golkunda.com
CIN No. L36912MH1990PLC058729

Thanking You,

Yours Faithfully,
For Golkunda Diamonds and Jewellery Limited

Kopal Jain
Digitally signed by Kopal Jain
Date: 2026.11.04 17:04:57 +05'30'

Kopal Jain
Company Secretary

R. C. Jain & Associates LLP
Chartered Accountants
LLP No.AAG-7098
622-624, The Corporate Centre, Nirmal Lifestyle, LBS Marg, Mulund (West), Mumbai - 400 080.
Tel. : +91-22-6770 0107 / 6708 1031 / 4748 6160 • E-mail : info@rcjainca.com

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and year to date Results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO THE BOARD OF DIRECTORS OF
GOLKUNDA DIAMONDS & JEWELLERY LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of GOLKUNDA DIAMONDS & JEWELLERY LIMITED ("the Holding Company") and its subsidiary (the Holding and its subsidiary together referred to as "the Group"), for the quarter ended 30th September 2026 and the consolidated year to date results for the period April 1, 2026 to September 30, 2026 and the Consolidated Balance Sheet as on that date and the Consolidated Cash Flow Statement for the half-year ended on that date which are included in the accompanying 'Consolidated Unaudited Financial Results for the quarter and six months ended September 30, 2026' (the "Statement"). The statement being submitted by the Holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended(the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding 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' ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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.

R. C. JAIN & ASSOCIATES LLP M. No. 107380

BHOPAL-I : M-272, Near Arya Samaj Bhawan, Gautam Nagar, Bhopal - 462 023 (M.P.)
Tel.: 9425735331. E-mail: hmjainca@rediffmail.com
BHOPAL-II : Plot No.187, Near Milan Restaurant, MP Nagar, Zone-1, Bhopal - 462 011 (M.P.)
Tel.: 8319556171. E-mail: ajaygupta.agst@gmail.com
SAMBHAJI NAGAR : Su-Shobha, Plot No.7, Mitra Nagar, Behind Akashwani, Near Maratha Darbar Hotel, Sambhaji Nagar - 431 001 (MHA.)
Tel.: 9922455556. E-mail: sskasliwal@gmail.com
GUWAHATI : 3C, Gokuldham, JP Agawala Path, Bye Lane-2, Sanitpur, Bharalumukh Kamrup Metro, Guwahati -781 009 (ASS)
Tel.: 8276887194. E-mail: canavratan6725@gmail.com

a. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

4. The Statement includes the results of the Holding company and the following entity:

S.NO.	Name of the Entity	Relationship with the Holding Company
1	Golkunda Retail India Private Limited	Wholly owned Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We have reviewed the financial statements of Golkunda Retail India Private Limited, whose financial results included in the Group are accounted on full consolidation method. In our opinion and according to the information and explanations given to us by the Management, the financial result of the Subsidiary is not material to the Group.

Our conclusion on the statement is not modified in respect of the above matters.

For R.C .JAIN & ASSOCIATES LLP
Chartered Accountants
FRN No. 103952W /W100156

R. C. JAIN & ASSOCIATES LLP M. No. 107380

(CA. GOPAL KUMAR AGRAWAL)
Partner
Membership No. FCA107380
Place: Mumbai
Date: November 04, 2026
UDIN: 26107380NAHATV1647

GOLKUNDA DIAMONDS & JEWELLERY LTD

CIN No.: L36912MH1990PLC058729

Regd. Office: G-30, Gems & Jewellery Complex III, Seepz, Andheri (E), Mumbai 400 096

NIBHANA

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30TH SEPTEMBER 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Accounting year ended
		30.09.26	30.06.26	30.09.25	30.09.26	30.09.25	31.03.26
		Reviewed			Reviewed		AUDITED
1	Net Sales/ Income from Operations	8,735.47	8,521.49	8,094.40	17,256.96	15,038.13	28,150.15
2	Other Income	19.75	19.38	18.08	39.13	36.12	82.74
3	**Total**	**8,755.22**	**8,540.87**	**8,112.48**	**17,296.09**	**15,074.25**	**28,232.89**
4	Total Expenditure						
	a) Consumption of Raw Material /Purchase Cost	7,500.92	7,198.18	6,903.27	14,699.11	13,037.61	23,889.47
	b) Increase/Decrease in stock in trade	(280.70)	-	216.90	(280.70)	68.75	116.56
	c) Employees Cost	270.66	243.90	251.08	514.56	484.82	1,000.12
	d) Finance Cost	46.34	145.53	82.05	191.88	144.82	324.67
	d) Depreciation	42.60	31.55	28.88	74.14	56.88	112.41
	e) Other Expenditure	270.05	234.67	202.68	504.73	434.19	942.45
	Total	**7,849.88**	**7,853.84**	**7,684.86**	**15,703.72**	**14,227.07**	**26,385.69**
5	**Profit Before Exceptional Items & Tax(3-4)**	**905.34**	**687.03**	**427.61**	**1,592.38**	**847.18**	**1,847.20**
6	Exceptional Items	-	-	-	-	-	-
7	**Profit before Tax (5-6)**	**905.34**	**687.03**	**427.61**	**1,592.38**	**847.18**	**1,847.20**
8	Tax Expenses						
	Current Tax	227.00	173.00	107.00	400.00	213.00	480.18
	Deferred Tax	-	-	-	-	-	(4.88)
	Prior Year Tax Adjustments	-	-	2.49	-	2.49	2.49
9	**Profit for the year (7-8)**	**678.34**	**514.03**	**318.13**	**1,192.38**	**631.69**	**1,369.42**
10	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss						
	(i) Remeasurement of Defined Benefit Plan	-	-	-	-	-	456.37
	(ii) Income Tax related to item (i)	-	-	-	-	-	114.86
		-	-	-	-	-	**341.51**
	Items that will be reclassified to profit or loss						
	(i) MTM Gain/(Loss) on derivative instruments	18.80	(17.06)	(41.36)	1.75	(23.63)	(86.14)
	(ii) Income Tax related to item (i)	4.73	(4.29)	(10.41)	0.44	(5.95)	(21.68)
		14.07	**(12.76)**	**(30.95)**	**1.31**	**(17.68)**	**(64.46)**
	Other Comprehensive Income (Net of Tax)	**14.07**	**(12.76)**	**(30.95)**	**1.31**	**(17.68)**	**277.05**
11	**Total Comprehensive Income for the period (Net of Tax) (9+10)**	**692.41**	**501.27**	**287.18**	**1,193.68**	**614.01**	**1,646.47**
12	Paid up Equity Share Capital (Face Value of Rs. 10/-)	696.41	696.41	696.41	696.41	696.41	696.41
13	Earnings Per Shares (EPS)						
	a) Basic	9.74	7.38	4.57	17.12	9.07	19.66
	b) Diluted	8.23	7.32	4.57	15.68	9.07	19.66

GOLKUNDA DIAMONDS & JEWELLERY LTD MUMBAI

GOLKUNDA DIAMONDS & JEWELLERY LIMITED

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30TH SEPTEMBER 2026

Consolidated statement of Assets and Liabilities

(Rs. in Lakhs)

Particular	Half Year Ended 30/09/26	Year Ended 31/03/26
	Reviewed	Audited
ASSETS		
Non - Current Assets		
Property, Plant and Equipment	1,429.56	871.47
Intangible Assets	1.04	1.48
Financial Assets :	-	-
Investment in Subsidiary	(0.00)	-
Other Financial Assets	34.63	-
Deferred tax asset (net)	15.28	-
Other non-current assets	-	443.45
Sub Total - Non - Current Assets	1,480.51	1,316.40
Current Assets		
Inventories	2,467.94	2,861.71
Financial Assets	-	-
Investment	274.82	281.84
Trade receivables	11,283.36	8,713.01
Cash and cash equivalents	283.86	319.81
Other bank balances	1,170.06	1,156.80
Other Financial Assets (MTM)	1.75	-
Other current assets	464.27	551.19
Sub Total - Current Assets	15,946.06	13,884.35
TOTAL - ASSETS	17,426.57	15,200.75
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	696.41	696.41
Other Equity	8,808.90	7,327.42
Non Controlling Interest	0.00	-
Total Equity	9,505.31	8,023.83
Liabilities		
Non - Current Liabilities		
Financial Liabilities		
Borrowings	522.11	721.56
Deferred tax liabilities (Net)	-	77.46
Provisions	392.47	89.98
Total - Non - Current Liabilities	914.57	889.00
Current Liabilities		
Financial Liabilities		
Borrowings	3,399.47	2,766.08
Trade Payables	3,022.51	3,177.06
Other Financial Liabilities (MTM)	-	86.14
Other Current liabilities	359.73	236.17
Provisions	224.97	22.46
Total - Current Liabilities	7,006.68	6,287.92
TOTAL -EQUITIES AND LIABILITIES	17,426.57	15,200.75

GOLKUNDA DIAMONDS & JEWELLERY LTD MUMBAI

GOLKUNDA DIAMONDS & JEWELLERY LIMITED

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30TH SEPTEMBER 2026

Consolidated statement of Cash Flows

(Rs. in Lakhs)

Particulars		Half Year Ended 30/09/26	Year Ended 31/03/26
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net profit before tax and extraordinary items	**1,592.38**	**1,847.20**
	Adjustments for:		
	Depreciation and amortisation expense	74.14	112.41
	(Profit) / Loss on sale of fixed assets	-	(5.47)
	Interest and other income on investments	(38.40)	(76.81)
	Interest expenses	151.04	262.82
	Profit on sale of Investments	-	(0.08)
	Interest on Lease Liability	9.22	-
	Interest on Security Deposit	(0.73)	-
	Operating profit / (loss) before working capital changes	**1,787.65**	**2,140.08**
	Changes in working capital:		
	Increase / (Decrease) in trade payable	(154.55)	874.81
	Increase / (Decrease) in provisions	6.29	19.46
	Increase / (Decrease) in other current liabilities	123.56	42.14
	(Increase) / Decrease in short term loan and advances	74.09	(421.41)
	(Increase) / Decrease in trade receivables	(2,570.35)	176.06
	(Increase) / Decrease in inventories	393.77	(1,307.88)
		(2,127.20)	**(616.81)**
	CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(339.55)**	**1,523.27**
	Less: Taxes paid	(197.49)	(561.93)
	NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(537.04)**	**961.34**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of tangible / intangible assets	(306.21)	(57.71)
	Sale of tangible / intangible assets	-	5.47
	Sale of investment	-	3.06
	Investment in fixed deposits	(35.28)	(35.21)
	Investment in Mutual Fund	-	(202.02)
	Investment in Subsidiary	0.00	-
	Dividend/ bank interest received	38.40	76.81
	NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	**(303.09)**	**(209.60)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Issue of Share of Capital	-	-
	Interest expenses	(151.04)	(262.82)
	Funds borrowed / (repaid)	1,097.34	(120.15)
	Dividend paid	(117.07)	(107.41)
	Repayment of Lease Liability	(25.04)	-
	NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	**804.18**	**(490.38)**
	NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	**(35.95)**	**261.37**
	Cash and Cash equivalents at beginning period	**319.81**	**58.44**
	Cash and Cash equivalents at end of period	**283.86**	**319.81**
D.	**Cash and Cash equivalents comprise of**		
	Cash on hand	0.22	1.20
	Balances with banks		
	In current accounts	283.64	318.61
	Total	**283.86**	**319.81**

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Ind AS -7 "Cash Flow Statements".

Notes:

1. The consolidated unaudited financial results of Golkunda Diamonds and Jewellery Limited(the 'Holding Company') and its subsidiary (the 'holding company and subsidiary together referred as 'the Group') for the quarter and six months ended 30th September 2026 have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act. 2013 (the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (" Listing Regulations') These consolidated unaudited financial results have been rexiewed and recommended by the Audit Comunittee and approved by the Board of Directors at their meeting held on 04th November 2026.
2. The statutory auditor of the holding comapany have carried out "Limited Review" as required under Listing Regulation of the above consolidated financial results for the Quarter and Six month ended 30th September 2026 and has issued an unmodified review report.
3. The Holding Company has 1 subsidiary as on 30th September 2026.
4. The aforesaid consolidated unaudited financial results are available on the Holding Company's website www.golkunda.com and on the website of BSE Limited (www.bsemdia.com).



5 During the quarter ended 30th June 2026, the Company allotted 12,40,000 Convertible Warrants on a preferential basis at an issue price of ₹214 per warrant to the identified allottees pursuant to the approval of the shareholders and other applicable regulatory approvals. In accordance with the terms of issue and the applicable SEBI (ICDR) Regulations, the Company has received 25% of the issue price, aggregating to ₹663.40 lakhs, from the warrant holders.

6 The Board of Directors of the Company at their meeting held on 28th May 2026 had recommended a final dividend of ₹1.5 per equity share of ₹10 each for the financial year ended 31st March 2026, which was approved by the shareholders of the Company at the annual general meeting held on 20th August 2026 and paid in current quarter.

7 The Provison for Deferred Tax will be made at the end of the financial year.

8 Raw Materials & Finished Goods are valued at lower of cost and net realisable value.

9 Company operates in single business segment i.e. manufacturing and sale of Gems & Jewellery.

10 The above figures are in lacs except EPS.

11 During the quarter ended 30th September 2026, the Holding Company has incorporated a Wholly Owned Subsidiaries namely Golkunda Retail India Private Limited ("GRIPL") on 28th August 2026 to undertake retail business of Gems and Jewellery and invested in 100% Equity Share Capital in such subsidiaries. Consequently, GRIPL has become the subsidiary of the Company effective from 28th August 2026.

12 Previous period's / year's figures have been regrouped or reclassified wherever necessary to conform with the current period figures. The impact of such reclassifications / regroupings is not material to the standalone unaudited financial results.

For Golkunda Diamonds & Jewellery Ltd

Arvind Dadha
(Managing Director)
(Din No.:- 00317631)

Place : Mumbai
Dated : 04/11/2026

GOLKUNDA DIAMONDS & JEWELLERY LTD MUMBAI

R. C. Jain & Associates LLP
Chartered Accountants
LLP No.AAG-7098
622-624, The Corporate Centre, Nirmal Lifestyle, LBS Marg, Mulund (West), Mumbai - 400 080.
Tel. : +91-22-6770 0107 / 6708 1031 / 4748 6160 • E-mail : info@rcjainca.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED QUARTERLY FINANCIAL RESULT AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

TO THE BOARD OF DIRECTORS OF
GOLKUNDA DIAMONDS & JEWELLERY LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results (the "statement") of **GOLKUNDA DIAMONDS & JEWELLERY LIMITED** (the 'Company') for the quarter ended 30th September, 2026 and year to date results for the period 01st April 2026 to 30th September 2026 being submitted by the company pursuant to the requirements of regulations 33 of the SEBI (Listing Obligations and disclosure requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This statement, which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "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 financial statements 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. 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 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 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement has not been prepared in all material respects in accordance with recognition and measurement principles laid down in aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R.C .JAIN & ASSOCIATES LLP
Chartered Accountants
FRN No. 103952W /W100156

R. C. JAIN & ASSOCIATES LLP M. No. 107380

(CA. GOPAL KUMAR AGRAWAL)
Partner
Membership No. FCA107380
Place: Mumbai
Date: November 04, 2026
UDIN: 26107380UBVZFF5135

GOLKUNDA DIAMONDS & JEWELLERY LTD

CIN No.: L36912MH1990PLC058729

Regd. Office: G-30, Gems & Jewellery Complex III, Seepz, Andheri (E), Mumbai 400 096

NIBHANA

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30TH SEPTEMBER 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Accounting year ended
		30.09.26	30.06.26	30.09.25	30.09.26	30.09.25	31.03.26
		Reviewed			Reviewed		AUDITED
1	Net Sales/ Income from Operations	8,735.47	8,521.49	8,094.40	17,256.96	15,038.13	28,150.15
2	Other Income	19.75	19.38	18.08	39.13	36.12	82.74
3	**Total**	**8,755.22**	**8,540.87**	**8,112.48**	**17,296.09**	**15,074.25**	**28,232.89**
4	Total Expenditure						
	a) Consumption of Raw Material /Purchase Cost	7,500.92	7,198.18	6,903.27	14,699.11	13,037.61	23,889.47
	b) Increase/Decrease in stock in trade	(280.70)	-	216.90	(280.70)	68.75	116.56
	c) Employees Cost	270.66	243.90	251.08	514.56	484.82	1,000.12
	d) Finance Cost	46.34	145.53	82.05	191.88	144.82	324.67
	d) Depreciation	42.60	31.55	28.88	74.14	56.88	112.41
	e) Other Expenditure	268.44	234.67	202.68	503.12	434.19	942.45
	Total	**7,848.27**	**7,853.84**	**7,684.86**	**15,702.11**	**14,227.07**	**26,385.69**
5	**Profit Before Exceptional Items & Tax(3-4)**	**906.95**	**687.03**	**427.61**	**1,593.99**	**847.18**	**1,847.20**
6	Exceptional Items	-	-	-	-	-	-
7	**Profit before Tax (5-6)**	**906.95**	**687.03**	**427.61**	**1,593.99**	**847.18**	**1,847.20**
8	Tax Expenses						
	Current Tax	227.00	173.00	107.00	400.00	213.00	480.18
	Deferred Tax	-	-	-	-	-	(4.88)
	Prior Year Tax Adjustments	-	-	2.49	-	2.49	2.49
9	**Profit for the year (7-8)**	**679.95**	**514.03**	**318.13**	**1,193.99**	**631.69**	**1,369.42**
10	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss						
	(i) Remeasurement of Defined Benefit Plan	-	-	-	-	-	456.37
	(ii) Income Tax related to item (i)	-	-	-	-	-	114.86
		-	-	-	-	-	**341.51**
	Items that will be reclassified to profit or loss						
	(i) MTM Gain/(Loss) on derivative instruments	18.80	(17.06)	(41.36)	1.75	(23.63)	(86.14)
	(ii) Income Tax related to item (i)	4.73	(4.29)	(10.41)	0.44	(5.95)	(21.68)
		14.07	**(12.76)**	**(30.95)**	**1.31**	**(17.68)**	**(64.46)**
	Other Comprehensive Income (Net of Tax)	**14.07**	**(12.76)**	**(30.95)**	**1.31**	**(17.68)**	**277.05**
11	**Total Comprehensive Income for the period (Net of Tax) (9+10)**	**694.02**	**501.27**	**287.18**	**1,195.29**	**614.01**	**1,646.47**
12	Paid up Equity Share Capital (Face Value of Rs. 10/-)	696.41	696.41	696.41	696.41	696.41	696.41
13	Earnings Per Shares (EPS)						
	a) Basic	9.76	7.38	4.57	17.14	9.07	19.66
	b) Diluted	8.23	7.32	4.57	15.68	9.07	19.66

GOLKUNDA DIAMONDS & JEWELLERY LTD * MUMBAI

GOLKUNDA DIAMONDS & JEWELLERY LIMITED
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30TH SEPTEMBER 2026

Standalone statement of Assets and Liabilities

(Rs. in Lakhs)

Particular	Half Year Ended 30/09/26	Year Ended 31/03/26
	Reviewed	Audited
ASSETS		
Non - Current Assets		
Property, Plant and Equipment	1,429.56	871.47
Intangible Assets	1.04	1.48
Financial Assets :	-	-
Investment in Subsidiary	25.00	-
Other Financial Assets	34.63	-
Deferred tax asset (net)	15.28	-
Other non-current assets	-	443.45
Sub Total - Non - Current Assets	**1,505.51**	**1,316.40**
Current Assets		
Inventories	2,467.94	2,861.71
Financial Assets		
Investment	274.82	281.84
Trade receivables	11,283.36	8,713.01
Cash and cash equivalents	258.86	319.81
Other bank balances	1,170.06	1,156.80
Other Financial Assets (MTM)	1.75	-
Other current assets	464.15	551.19
Sub Total - Current Assets	**15,920.94**	**13,884.35**
TOTAL - ASSETS	**17,426.45**	**15,200.75**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	696.41	696.41
Other Equity	8,810.51	7,327.42
Total Equity	**9,506.92**	**8,023.83**
Liabilities		
Non - Current Liabilities		
Financial Liabilities		
Borrowings	522.11	721.56
Deferred tax liabilities (Net)	-	77.46
Provisions	392.47	89.98
Total - Non - Current Liabilities	**914.57**	**889.00**
Current Liabilities		
Financial Liabilities		
Borrowings	3,398.52	2,766.08
Trade Payables	3,021.80	3,177.06
Other Financial Liabilities (MTM)	-	86.14
Other Current liabilities	359.66	236.17
Provisions	224.97	22.46
Total - Current Liabilities	**7,004.96**	**6,287.92**
TOTAL -EQUITIES AND LIABILITIES	**17,426.45**	**15,200.75**

GOLKUNDA DIAMONDS & JEWELLERY LTD MUMBAI

GOLKUNDA DIAMONDS & JEWELLERY LIMITED
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED 30TH SEPTEMBER 2026

Standalone statement of Cash Flows

(Rs. in Lakhs)

Particulars	Half Year Ended 30/09/26	Year Ended 31/03/26
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	**1,593.99**	**1,847.20**
Adjustments for:		
Depreciation and amortisation expense	74.14	112.41
(Profit) / Loss on sale of fixed assets	-	(5.47)
Interest and other income on investments	(38.40)	(76.81)
Interest expenses	151.04	262.82
Profit on sale of Investments	-	(0.08)
Interest on Lease Liability	9.22	-
Interest on Security Deposit	(0.73)	-
Operating profit / (loss) before working capital changes	**1,789.26**	**2,140.08**
Changes in working capital:		
Increase / (Decrease) in trade payable	(155.26)	874.81
Increase / (Decrease) in provisions	6.29	19.46
Increase / (Decrease) in other current liabilities	123.49	42.14
(Increase) / Decrease in short term loan and advances	74.21	(421.41)
(Increase) / Decrease in trade receivables	(2,570.35)	176.06
(Increase) / Decrease in inventories	393.77	(1,307.88)
	(2,127.86)	**(616.81)**
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(338.60)**	**1,523.27**
Less: Taxes paid	(197.49)	(561.93)
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(536.09)**	**961.34**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible / intangible assets	(306.21)	(57.71)
Sale of tangible / intangible assets	-	5.47
Sale of investment	-	3.06
Investment in fixed deposits	(35.28)	(35.21)
Investment in Mutual Fund	-	(202.02)
Investment in Subsidiary	(25.00)	-
Dividend/ bank interest received	38.40	76.81
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	**(328.09)**	**(209.60)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Share of Capital	-	-
Interest expenses	(151.04)	(262.82)
Funds borrowed / (repaid)	1,096.39	(120.15)
Dividend paid	(117.07)	(107.41)
Repayment of Lease Liability	(25.04)	-
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	**803.24**	**(490.38)**
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	**(60.95)**	**261.37**
Cash and Cash equivalents at beginning period	**319.81**	**58.44**
Cash and Cash equivalents at end of period	**258.86**	**319.81**
D. Cash and Cash equivalents comprise of		
Cash on hand	0.22	1.20
Balances with banks		
In current accounts	258.64	318.61
Total	**258.86**	**319.81**

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Ind AS -7 "Cash Flow Statements".

Notes:

1 The consolidated unaudited financial results of Golkunda Diamonds and Jewellery Limited(the 'Holding Company') and its subsidiary (the 'holding company and subsidiary together referred as 'the Group') for the quarter and six months ended 30th September 2026 have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act. 2013 (the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (" Listing Regulations') These consolidated unaudited financial results have been rexiewed and recommended by the Audit Comunittee and approved by the Board of Directors at their meeting held on 04th November 2026.

2 The statutory auditor of the holding comapany have carried out "Limited Review" as required under Listing Regulation of the above consolidated financial results for the Quarter and Six month ended 30th September 2026 and has issued an unmodified review report.

3 The Holding Company has 1 subsidiary as on 30th September 2026.

GOLKUNDA DIAMONDS & JEWELLERY LTD MUMBAI

4 The aforesaid consolidated unaudited financial results are available on the Holding Company's website www.golkunda.com and on the website of BSE Limited (www.bsemdia.com).

5 During the quarter ended 30th June 2026, the Company allotted 12,40,000 Convertible Warrants on a preferential basis at an issue price of ₹214 per warrant to the identified allottees pursuant to the approval of the shareholders and other applicable regulatory approvals. In accordance with the terms of issue and the applicable SEBI (ICDR) Regulations, the Company has received 25% of the issue price, aggregating to ₹663.40 lakhs, from the warrant holders.

6 The Board of Directors of the Company at their meeting held on 28th May 2026 had recommended a final dividend of ₹1.5 per equity share of ₹10 each for the financial year ended 31st March 2026, which was approved by the shareholders of the Company at the annual general meeting held on 20th August 2026 and paid in current quarter.

7 The Provison for Deferred Tax will be made at the end of the financial year.

8 Raw Materials & Finished Goods are valued at lower of cost and net realisable value.

9 Company operates in single business segment i.e. manufacturing and sale of Gems & Jewellery.

10 The above figures are in lacs except EPS.

11 During the quarter ended 30th September 2026, the Holding Company has incorporated a Wholly Owned Subsidiaries namely Golkunda Retail India Private Limited ("GRIPL") on 28th August 2026 to undertake retail business of Gems and Jewellery and invested in 100% Equity Share Capital in such subsidiaries. Consequently, GRIPL has become the subsidiary of the Company effective from 28th August 2026.

12 Previous period's / year's figures have been regrouped or reclassified wherever necessary to conform with the current period figures. The impact of such reclassifications / regroupings is not material to the standalone unaudited financial results.

For Golkunda Diamonds & Jewellery Ltd

Arvind Dadha

Arvind Dadha
(Managing Director)
(Din No.:- 00317631)

Place : Mumbai
Dated : 04/11/2026

GOLKUNDA DIAMONDS & JEWELLERY LTD MUMBAI