



KHAZANCHI LTD JEWELLERS

(Formerly Known as Khazanchi Jewellers Private Limited)

Date: August 14, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400 001
Ref: SCRIP: 543953|KHAZANCHI|INE00WC01011

Dear Sir/Madam,

Subject: Outcome of Board Meeting held on August 14, 2025

Pursuant to Regulation 30 (read with Part A of Schedule III) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are pleased to inform you that the Board of Directors of the Company, at its meeting held today i.e. the **August 14, 2025**, considered and approved, inter alia, the following items of business:

- a) the Unaudited Financial Results along with Limited review Report from the Statutory Auditors of the company on the said financial results of the Company for the Quarter ended **June 30, 2025**.
- b) Dividend of Rs. 0.50/- (Rupees Fifty Paise only) per Equity Share of Rs.10/- each (5%), for the financial year ended March 31, 2025 which shall be paid within 30 days from the date of AGM, subject to the approval of the Shareholders.
- c) Increase in Authorized Share Capital of the Company from Rs.25,00,00,000/- (Rupees Twenty five Crores Only) consisting of 2,50,00,000 (Two Crore Fifty Lakhs) Equity Shares of Rs.10/- (Rupees Ten) each to **Rs.35,00,00,000/- (Rupees Thirty five Crores Only) consisting of 3,50,00,000 (Three Crore Fifty Lakhs) Equity Shares of Rs.10/- (Rupees Ten) each**, subject to the approval of the Shareholders.
- d) The 30th Annual General Meeting of the Company has been scheduled to be held on **Monday, September 22, 2025** through Video Conferencing / Other Audio Visual Means (VC / OAVM).
- e) Appointment of M/s A K Jain & Associates, Practising Company Secretaries, represented by its Partner Mr. Pankaj Mehta, Partner, as the Scrutinizer for conducting the voting process at the 30th Annual General Meeting of the Company.

The meeting of Board of Directors commenced at 03:30 PM and concluded at 04:15 PM.

Thanking You
For Khazanchi Jewellers Limited
(Formerly Known as Khazanchi Jewellers Private Limited)

Sakshi Jain
Compliance Officer & Company Secretary
Membership No.: A68478
Place: Chennai

KHAZANCHI JEWELLERS LIMITED
NO 130 NSC BOSE ROAD, SOWCARPET
CHENNAI-600079
PAN NO: AABCK4583E DOI:25.03.1996
CIN: L36911TN1996PLC034918

UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2025

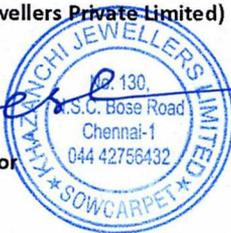
Prepared in Compliance with Indian Accounting Standard IND-AS

(All amounts are Rupees in Lakhs except share data and unless otherwise stated)

Particulars	Note	Quarter Ended			Year ended
		30th June 2025	31st March 2025	30th June 2024	31st March 2025
		UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
Income from operations					
Revenue from operations	20	40,374.52	62,197.31	38,107.44	1,77,192.69
Other income	21	8.98	14.42	11.53	60.56
Total income		40,383.50	62,211.73	38,118.97	1,77,253.25
Expenses					
Purchases of stock-in-trade	22	40,040.66	62,729.48	36,418.33	1,75,794.79
Changes in inventories of stock in trade and finished goods	23	(1,947.37)	(2,741.26)	241.35	(5,616.46)
Employee benefits expense	24	53.80	31.91	39.79	166.89
Finance costs	25	90.75	96.36	85.82	373.14
Depreciation and amortization expense	26	4.01	18.81	10.66	33.85
Other expenses	27	121.32	228.67	72.94	418.71
		38,363.16	60,363.96	36,868.90	1,71,170.93
Profit/(loss) before exceptional items and tax		2,020.34	1,847.77	1,250.07	6,082.32
Exceptional items gain/(loss) -net		-	-	-	-
Profit/(loss) before Tax		2,020.34	1,847.77	1,250.07	6,082.32
Tax expense					
Current tax	28	510.34	635.42	315.37	1,606.17
Deferred tax	28	(5.02)	(41.48)	15.03	(19.08)
Prior period tax	28	-	-	-	5.46
		505.32	593.94	330.40	1,592.54
Profit/(loss) before Other Comprehensive income		1,515.02	1,253.83	919.67	4,489.78
Other comprehensive income					
Items that will not be reclassified to profit and loss					
- Re-measurement of post employment benefit obligation, net		0.79	1.43	1.44	3.16
- Income tax relating to items that will not be reclassified to profit and loss		(0.20)	(0.40)	(0.40)	(1.00)
		0.59	1.03	1.04	2.16
Other comprehensive income for the period, net of tax		0.59	1.03	1.04	2.16
Total comprehensive income for the period		1,515.61	1,254.86	920.71	4,491.94
Earnings per equity share					
Basic and diluted (in ₹)		6.12	5.07	3.72	18.15

For and on behalf of the Board of Directors of
KHAZANCHI JEWELLERS LIMITED
(Formerly Known as Khazanchi Jewellers Private Limited)

Rajesh Mehta
Chairman and Jt. Managing Director
DIN: 07605326
Place: Chennai
Date: 14-08-2025



KHAZANCHI JEWELLERS LIMITED
NO 130 NSC BOSE ROAD, SOWCARPET
CHENNAI-600079

PAN NO: AABCK4583E DOI:25.03.1996

CIN: L36911TN1996PLC034918

Unaudited Statement of Assets and Liabilities as at 30th June 2025

Prepared in Compliance with Indian Accounting Standard IND-AS

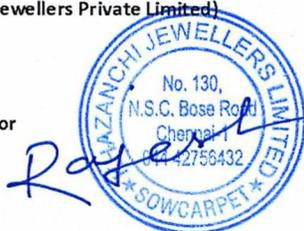
(All amounts are Rupees in Lakhs except share data and unless otherwise stated)

	Note No.	As at 30th June 2025	As at 30th June 2024	As at 31 March 2025
ASSETS				
Non-current assets				
Property, plant and equipment	4	1,930.27	1,629.89	1,926.70
Other intangible assets	4	6.34	4.88	5.59
Financial assets				
- Investments	5	0.08	342.29	431.17
Deferred tax assets (net)	6	59.20	20.07	54.17
Other non-current assets	7	1.66	19.42	1.66
		1,997.54	2,016.54	2,419.30
Current assets				
Financial assets				
- Trade receivables	8	3,310.30	3,948.63	2,121.63
- Cash and cash equivalents	9	144.97	84.98	270.07
Inventories	10	27,665.45	19,860.27	25,718.08
Other current assets	11	465.40	302.85	1,422
		31,586.11	24,196.73	29,532.20
Total assets		33,583.65	26,213.28	31,951.49
EQUITY AND LIABILITIES				
Equity				
Share capital	12	2,474.69	2,474.69	2,474.69
Other equity	13	22,185.22	17,222.11	20,669.61
Total equity		24,659.91	19,696.80	23,144.30
Liabilities				
Non-current liabilities				
Financial liabilities				
- Borrowings	14	537.86	570.36	546
Provisions	15	50.99	43.52	50.99
		588.85	613.89	597.26
Current liabilities				
Financial liabilities				
- Borrowings	16	5,138.65	5,002.26	5,969.45
- Trade payables	17			
Total outstanding dues of micro and small enterprises; and		-	-	-
Total outstanding dues of creditors other than micro and small enterprises		2,224.82	293.65	563.76
- Other financial liabilities	18	43.20	26.25	74.36
Provisions		928.22	580.43	1,602.37
		8,334.89	5,902.59	8,209.94
Total liabilities		8,923.74	6,516.48	8,807.19
Total equity and liabilities		33,583.65	26,213.28	31,951.49

For and on behalf of the Board of Directors of
KHAZANCHI JEWELLERS LIMITED

(Formerly Known as Khazanchi Jewellers Private Limited)

Rajesh Mehta
Chairman & Jt. Managing Director
DIN: 07605326
Place : Chennai
Date : 14-08-2025



NOTES ON FINANCIAL RESULTS

- 1 The above financial results of the Company for the Quarter ended June 30, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meetings held on August 14th, 2025.
- 2 The statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016. The Company adopted Ind AS from April 01, 2025, with a transition date of April 01, 2024, and accordingly, these financial results (including for all the periods presented in accordance with Ind AS 101 - First-time Adoption of Indian Accounting Standards) have been prepared in accordance with the recognition and measurement principles in Ind AS 34 - Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, the figures for the preceding 3 months ended March 31, 2025 are the balancing figures between the figures in respect of the full financial year ended March 31, 2025 and the year to date figures upto the third quarter of that financial year.
- 3 The Board has recommended a Dividend of Rs. 0.50/- (Rupees Fifty Paise only) per Equity Share of Rs.10/- each (5%), for the financial year ended March 31, 2025.
- 4 The Unaudited financial results for the First Quarter ended June,30, 2025 is available on the website of BSE Limited (www.bseindia.com) and also on the website of the Company (www.khazanchi.co.in)

5 **The reconciliation of net profit reported in accordance with previous GAAP to total comprehensive income in accordance with IndAS is given below**

Particulars	Note	Quarter Ended		Year ended
		31st March 2025	30th June 2024	31 March 2025
		UNAUDITED	UNAUDITED	AUDITED
Net Profit as per Previous GAAP		1,254.90	920.75	4,492.12
Reconciling items				
Adjustment for Amortised cost on Financial Liability- Secured Loans		(0.04)	(0.05)	(0.18)
Reclassification of actuarial gains/ (losses) arising in respect of employee benefit plans, to others after tax		1.03	1.04	2.16
Profit after Tax(PAT) as per IndAS		1,255.89	921.74	4,494.11
Other Comprehensive income		-	-	-
Reclassification of actuarial gains/ (losses) arising in respect of employee benefit plans, to others after tax		(1.03)	(1.04)	(2.16)
Total Comprehensive income as per IndAs		1,254.86	920.71	4,491.94

1) Ind AS 101 (First-time Adoption of Indian Accounting Standards) provides a suitable starting point for accounting in accordance with Ind AS and is required to be mandatorily followed by first-time adopters. Ind AS 101 allows first-time adopters exemptions from the retrospective application of certain requirements under Ind AS. The Company has applied the following exemptions in its financial results

a) Property, Plant and Equipment, as well as Intangible Assets (referred to as "fixed assets" in aggregate) were carried in the statement of financial position prepared under previous GAAP as at March 31, 2024. The Company has elected to regard such carrying amount as deemed cost as at the date of transition i.e. April 1, 2024.

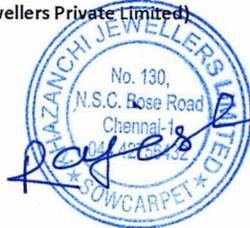
2) Under previous GAAP, actuarial gains and losses were recognised in the statement of profit and loss. Under Ind AS, the actuarial gains and losses form part of re-measurement of the net defined benefit liability / asset which is recognised in other comprehensive income. Consequently, the tax effect of the same has also been recognised in other comprehensive income under Ind AS instead of the statement of Profit and Loss.

For and on behalf of the Board of Directors of

KHAZANCHI JEWELLERS LIMITED

(Formerly Known as Khazanchi Jewellers Private Limited)

Rajesh Mehta
Chairman & Jt. Managing Director
DIN: 07605326
Place : Chennai
Date : 14-08-2025



INDEPENDENT AUDITOR’S LIMITED REVIEW REPORT ON UNAUDITED INTERIM FINANCIAL RESULTS OF THE COMPANY**TO THE BOARD OF DIRECTORS OF M/S. KHAZANCHI JEWELLERS LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **M/S. KHAZANCHI JEWELLERS LIMITED** (the “Company”), for the Quarter ended 30th of June 2025 (the “Statement”), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The statement is the responsibility of the Management and has been approved by the Company’s Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (“IndAS 34”) , prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable 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 Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
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.

For PSDY & Associates
Chartered Accountants
Firm Registration No: 010625S

Kushal Raj



KUSHAL RAJ
Partner – M.No: 234239
UDIN: 25234239BMIZLO5794
DATE: 14/08/2025

Principal Office : 9A 2nd Floor, Jawahar Nagar, Kadavanthra, Kochi – 682 020.

Branch Office : 38/28, 1st Floor Shakthi Apartments, College Road, Nungambakkam Chennai – 06

Branch Office : No.70, Naicker New Street, 2nd Floor, Madurai -625001