Integrated Filing (Finance) Ind AS

SOVEREIGN DIAMONDS LIMITED

General Information

Scrip code*	523826
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE959D01013
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	14-08-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03-08-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	Gold and Diamond Studded Jewellery
Start date of board meeting	14-08-2026
Start time of board meeting	15:00:00
End date of board meeting	14-08-2026
End time of board meeting	16:00:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Textual Information(1)

Text Block

Textual Information(1)	No Default, Not Applicable

Financial Results - Ind-AS

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Income**		
	Revenue from operations	149.25	149.25
	Other income	0.00	0.00
	Total income	149.25	149.25
2	**Expenses**		
(a)	Cost of materials consumed	108.26	108.26
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3.26)	(3.26)
(d)	Employee benefit expense	51.82	51.82
(e)	Finance costs	0.75	0.75
(f)	Depreciation, depletion and amortisation expense	10.41	10.41
(g)	**Other Expenses**		
1	Other Expenses	41.50	41.50
	Total other expenses	41.50	41.50
	Total expenses	209.48	209.48
	Total profit before exceptional items and tax	(60.23)	(60.23)
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	(60.23)	(60.23)
6	**Tax expense**		
7	Current tax	0.00	0.00
8	Deferred tax	(3.15)	(3.15)
9	**Total tax expenses**	(3.15)	(3.15)
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00

11	**Net Profit Loss for the period from continuing operations**	(57.08)	(57.08)
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	**Net profit (loss) from discontinued operation after tax**	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	**Total profit (loss) for period**	(57.08)	(57.08)
17	Other comprehensive income net of taxes	(0.89)	(0.89)
18	**Total Comprehensive Income for the period**	(57.97)	(57.97)
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	**Details of equity share capital**		
	Paid-up equity share capital	578.80	578.80
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	**Earnings per share**		
i	**Earnings per equity share for continuing operations**		
	Basic earnings (loss) per share from continuing operations	(0.99)	-0.99
	Diluted earnings (loss) per share from continuing operations	(0.99)	-0.99
ii	**Earnings per equity share for discontinued operations**		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	**Earnings per equity share (for continuing and discontinued operations)**		
	Basic earnings (loss) per share from continuing and discontinued operations	(0.99)	-0.99
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.99)	-0.99
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)	1. The above results as reviewed by the Audit Committee have been approved at the meeting of the Board of Directors held on 14th August, 2026. 2. The Company operates in single segment namely "Gold and Diamond studded Jewellery". 3. The figures of the last quarter are the balancing figures between audited figures In respect of the full financial year and the published year-to-date figures upto the third quarter of the respective financial year. 4. Figures of the previous year/quarter are regrouped wherever necessary. 5. The Statutory auditors have expressed an unmodified audit opinion. 6.The figures in Rupees Lakhs are rounded off to two decimals.

Other Comprehensive Income

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	**Amount of items that will not be reclassified to profit and loss**		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	**Amount of items that will be reclassified to profit and loss**		
1	Remeasurement of post employment benefit obligation	(0.89)	(0.89)
	Total Amount of items that will be reclassified to profit and loss	(0.89)	(0.89)
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	(0.89)	(0.89)

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							