

Date: 14th November, 2025

To,
The Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Scrip Code: 523826

SUB: OUTCOME OF BOARD MEETING
REF: REGULATION 33(3) OF THE SEBI (LODR) REGULATIONS, 2015

Dear Sir / Madam,

The Board Meeting of the Company was held on 14th November, 2025. The Board of Directors at their Board Meeting have approved and taken on record the Un-Audited Financial Results for the quarter and half year ended 30th September, 2025.

Please find enclosed herewith the following:

1. Un-Audited Financial Results for the quarter and half year ended 30th September, 2025.
2. Limited Review Report for the quarter and half year ended 30th September, 2025.
3. Statement of Assets and Liabilities as on 30th September, 2025.
4. Cash Flow Statement as on 30th September, 2025.

The information and papers are being filed pursuant to Regulation 33(3) of the SEBI (LODR) Regulations, 2015.

The Meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 5.00 p.m.

Please take the aforesaid on your records and acknowledge the receipt.

Thanking You,

Yours Faithfully,

FOR SOVEREIGN DIAMONDS LIMITED




AJAY GEHANI
MANAGING DIRECTOR

Encl: As Above

Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Standalone Financial Results of SOVEREIGN DIAMONDS LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
SOVEREIGN DIAMONDS LIMITED

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of SOVEREIGN DIAMONDS LIMITED ("the Company") for the quarter ended 30th September 2025 and year to date from 1st April 2025 to 30th September 2025 ("The Statement"), 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");

This Statement, which is the responsibility of the Company's Management and approved by the 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulation"). Our responsibility is to express a conclusion on the Statement based on our review;

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 ("ICAI"). 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;

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS"), 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, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which, it is to be disclosed, or that it contains any material misstatement.

For J. D. Zatakia & Company
Chartered Accountants
Firm Regn. No. 111777W



J. D. Zatakia - Proprietor
Membership No. 17669

UDIN:25017669 Bm JAF x 3208



Place: Mumbai

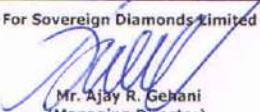
Date: 14 NOV 2025



Sovereign[®]

Diamonds Ltd. Since 1974

MANUFACTURERS OF 18K FINE JEWELLERY

Statement of Un-Audited Financial Results for the Quarter and Half Year Ended 30th September, 2025						
Particulars	In Lakhs					
	Quarter Ended			Half Year Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
(a) Net Sales / Income from Operations	132.87	780.44	451.63	913.31	985.61	1997.21
(b) Other Operating Income	36.49	37.37	34.21	73.86	68.43	149.41
Total Income (net)	169.36	817.81	485.84	987.17	1054.04	2146.62
2. Expenses						
(a) Cost of Materials Consumed	160.30	1119.66	(11.44)	1279.96	386.69	1130.84
(b) Changes in Inventories of finished goods and work-in-progress	(80.65)	50.68	362.37	(29.97)	384.11	379.28
(c) Employee benefits expense	46.55	50.18	51.05	96.73	100.55	210.65
(d) Finance Costs	1.67	12.66	33.18	14.33	63.96	119.62
(e) Depreciation and amortisation expense	12.20	11.91	12.04	24.11	24.25	49.77
(f) Other expenses	16.31	58.25	41.40	74.56	100.00	243.73
Total Expenses	156.36	1303.34	488.60	1459.71	1059.56	2133.89
3. Profit / (Loss) from ordinary activities before exceptional items (1-2)	13.00	(485.53)	(2.76)	-472.54	(5.52)	12.73
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5. Profit / (Loss) from ordinary activities before tax (3 + 4)	13.00	(485.53)	-2.76	-472.54	(5.52)	12.73
6. Tax Expense						
a) Current Tax	0.00	0.00	0.00	0.00	0.00	9.46
b) Deferred Tax	2.70	(0.25)	(2.71)	2.45	0.98	2.01
7. Net Profit / (Loss) from ordinary activities after tax (5-6)	10.30	(485.28)	(0.04)	-474.99	(6.49)	1.26
8. Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
9. Net Profit / (Loss) for the period (7+8)	10.30	(485.28)	(0.04)	-474.99	(6.49)	1.26
10. Other Comprehensive Income (OCI)						
A) (i) Items that will not be Reclassified to Profit Or Loss	0.00	0.00	0.00	0.00	0.00	0.00
Remeasurement of defined employees benefit plan	(0.89)	(0.85)	(2.38)	(1.74)	(0.90)	0.26
(ii) Income Tax Relating To Items That Will Not Be Reclassified to Profit of Loss	0.00	0.00	0.67	0.00	0.67	0.50
Remeasurement of defined employees benefit plan	0.20	0.00	0.00	0.20	0.00	0.00
B) (i) Items that will Be Reclassifies to Profit Or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax Relating To Items That Will Not Be Reclassified to Profit of Loss	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Comprehensive Income	(0.70)	(0.85)	(1.71)	(1.55)	(0.23)	0.76
11. Total Comprehensive Income for the period (9+10)	9.61	(486.13)	(1.75)	(476.53)	(6.72)	2.02
12. Paid-up Equity Share Capital, Equity Shares of ₹10/- each	578.80	578.80	578.80	578.80	578.80	578.80
13.i. Earnings per Share (Before Extraordinary items of ₹ 10 each) (Not Annualised):						
a) Basic	0.18	(8.38)	(0.00)	(8.21)	(0.11)	0.02
b) Diluted	0.18	(8.38)	(0.00)	(8.21)	(0.11)	0.02
13.ii. Earnings per Share (After Extraordinary items of ₹ 10 each) (Not Annualised):						
a) Basic	0.18	(8.38)	(0.00)	(8.21)	(0.11)	0.02
b) Diluted	0.18	(8.38)	(0.00)	(8.21)	(0.11)	0.02
See accompanying note to the financial results						
NOTES						
1	The above results as reviewed by the Audit Committee have been approved at the meeting of the Board of Directors held on 14th November, 2025.					
2	The Company operates in single segment namely "Gold and Diamond studded Jewellery"					
3	The figures of 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 2nd 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 ₹ Lakhs are rounded off to two decimals.					
Place : Mumbai			For Sovereign Diamonds Limited			
Date : 14th November, 2025			 Mr. Ajay R. Gehani (Managing Director)			