Sovereign®
Diamonds Ltd. Since1974
MANUFACTURERS OF 18K FINE JEWELLERY

Date: 14th August, 2026

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) & REGULATION 30 OF THE SEBI (LODR) REGULATIONS, 2015

Dear Sir / Madam,

The Board Meeting of the Company was held on 14th August, 2026. The Board of Directors at their Board Meeting have approved and taken on record the Un-Audited Financial Results for the quarter ended 30th June, 2026.

Please find enclosed herewith the following:

1. Un-Audited Financial Results for the quarter ended 30th June, 2026.
2. Limited Review Report in respect of Un-Audited Financial Results for the quarter ended 30th June, 2026.

The information and papers are being filed pursuant to Regulation 33(3) of the Listing Regulations.

The Meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 4.00 p.m.

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

Thanking You,

Yours Faithfully,

FOR SOVEREIGN DIAMONDS LIMITED

SOVEREIGN DIAMONDS LTD. MUMBAI

AJAY GEHANI
CHAIRMAN AND
MANAGING DIRECTOR

Encl: As Above

Regd. Office : Sovereign House, 11-A, Mahal Ind. Estate, Mahakali Caves Road, Andheri (E), Mumbai 400 093, India.
CIN No. L36912MH1974PLC017505 ☐ GST No. 27AAACS8558C1Z9
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MANUFACTURERS OF 18K FINE JEWELLERY

Statement of Un-Audited Financial Results for the Quarter Ended 30th June, 2026

(Rs. In Lakhs Except EPS)

Particulars	Quarter Ended			Year Ended
	30-06-2026	31-03-2026	30-06-2025	31-03-2026
	(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1. Income from Operations				
(a) Net Sales / Income from Operations	130.30	211.48	780.44	1408.27
(b) Other Operating Income	18.95	19.64	37.37	122.77
Total Income (net)	**149.25**	**231.12**	**817.81**	**1531.04**
2. Expenses				
(a) Cost of Materials Consumed	108.26	170.70	1119.66	1689.66
(b) Changes in inventories of finished goods and work-in-progress	(3.26)	(9.61)	50.68	-113.12
(c) Employee benefits expense	51.82	32.27	50.18	166.33
(d) Finance Costs	0.75	0.27	12.66	15.81
(e) Depreciation and amortisation expense	10.41	12.12	11.91	48.30
(f) Other expenses	41.49	56.33	58.25	185.45
Total Expenses	**209.48**	**262.08**	**1303.34**	**1992.43**
3. Profit / (Loss) before exceptional items & Tax (1-2)	**(60.23)**	**(30.96)**	**(485.53)**	**(461.39)**
4. Exceptional Items	0.00	0.00	0.00	0.00
5. Profit / (Loss) before tax (3 + 4)	**(60.23)**	**(30.96)**	**(485.53)**	**(461.39)**
6. Tax Expense				
a) Current Tax	0.00	2.34	0.00	2.34
b) Deferred Tax	(3.15)	(0.99)	(0.25)	3.39
7. Net Profit / (Loss) for the period after tax (5-6)	**(57.08)**	**(32.31)**	**(485.28)**	**(467.12)**
8. Other Comprehensive Income (OCI)				
A) Items that will not be Reclassified to Profit Or Loss				
(i) Remeasurement of post-employment benefit obligation	(0.89)	1.88	(0.85)	1.38
(ii) Income Tax Relating To Items That Will Not Be Reclassified to Profit or Loss	0.00	(0.28)	0.00	(0.28)
Total Other Comprehensive Income	-0.89	1.60	(0.85)	1.10
9. Total Comprehensive Income for the period (7+8)	**(57.97)**	**(30.71)**	**(486.13)**	**(466.02)**
10. Paid-up Equity Share Capital, Equity Shares of `10/- each	**578.80**	**578.80**	**578.80**	**578.80**
11.Earnings per Share (Face Value of Rs. 10/- each) (Not Annualised):				
a) Basic	(0.99)	(0.56)	(8.38)	(8.07)
b) Diluted	(0.99)	(0.56)	(8.38)	(8.07)
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 14/08/2026.
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 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 ` Lakhs are rounded off to two decimals.

SOVEREIGN DIAMONDS LTD. MUMBAI

For Sovereign Diamonds Limited

Mr. Ajay R. Gehani
(Managing Director)
DIN - 00062989

Place : Mumbai
Date : 14/08/2026

Regd. Office : Sovereign House, 11-A, Mahal Ind. Estate, Mahakali Caves Road, Andheri (E), Mumbai 400 093, India.
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J. D. Zatakia & Co.
CHARTERED ACCOUNTANTS
Jitendra D. Zatakia B.Com., F.C.A.

Independent Auditor's Review Report on Unaudited Quarterly 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 June 2026 ("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, 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. 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. 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 applicable Indian Accounting Standards, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 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 & CO. M. No. 017669 FRN: 111777W

J. D. Zatakia - Proprietor
Membership No.17669
UDIN: 26017669KHKYOF8028

Place: Mumbai
Date: 14 AUG 2026

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