Eighty JEWELLERS Limited
{A Venture of AT Group}
(Formerly known as Eighty Jewellers Private Limited)

Symbol of Trust
at
Since 1957

REF: EIGHTY/BSE-SME/2026/172 **Date: 14.11.2026**

To,
Corporate Relation Department,
BSE Limited, 1st Floor, New Trading Ring,
Rotunda Building, P. J. Towers, Dalal Street,
Mumbai (M.H) 400001

Scrip Code: 543518
Trading Symbol: Eighty

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 14.11.2026.

With respect to the above captioned subject, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. Saturday, November 14, 2026. have inter alia considered and approved the Un-Audited Financial Results of the Company for the Half Year ended September 30, 2026 along with Limited Review Report thereon.

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, and other applicable regulations, please find enclosed Un-Audited Financial Results for the Half- Year ended September 30, 2026 along with Limited Review Report thereon.

The meeting commenced at 03:30 P.M. and concluded at 05:30 P.M.

Kindly take the same on record.

Thanking You,

Yours Faithfully,
For, Eighty Jewellers Limited

Sureha Jain

Digitally signed by Sureha Jain
Date: 2026.11.14 17:40:46 +05'30'

Sureha Jain
Company Secretary & Compliance Officer
M.No.:A76200

INDIA
SINGHAL & SEWAK
Chartered Accountants
311-312, 2nd Floor, Eskay Plaza, Near Anand Talkies, Raipur, Chhattisgarh-492001
E-mail:singhalsewak@gmail.com
Tel: 0771-4056501

Independent Auditor's Review Report on the Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report To,
The Board of Directors
M/s EIGHTY JEWELLERS LIMITED

We have reviewed the accompanying statement of unaudited financial results of EIGHTY JEWELLERS LTD for the half year ended September 30,2026 from April 01, 2026 to September 30, 2026 (the statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 enquiries, 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 the 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. We have not performed an audit and 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 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.

For, **SINGHAL & SEWAK**
Chartered Accountants
FRN: 011501C

(CA. R.K. PRADHAN)
Partner
M No. 420169
UDIN: 26420169VEZEZQ1869

Place: Raipur (CG)
Date: 14th November, 2026

EIGHTY JEWELLERS LTD.

A.T.Palace, Kotwali Chowk, Sadar Bazar, Raipur (C.G)

CIN : L27205CT2010PLC022055

Statement of Profit and Loss for the Half Year Ended 30th September 2026

(In Rs. Lakhs)

Particulars	Half year ended on 30th September 2026	Half year ended on 31st March 2026	Half year ended on 30th September 2025	Year Ended on 31st March, 2026	Year Ended on 31st March, 2025
Income					
Revenue from operations	6,005.49	7,360.45	5,474.35	12,834.81	10,967.93
Other income	89.78	2.58	11.09	13.67	-
Total Income	6,095.27	7,363.03	5,485.44	12,848.47	10,967.93
Expenses					
(a) Purchases	6,013.23	6,740.17	5,394.49	12,134.67	12,128.85
(b) Changes in inventory	(967.06)	(576.80)	(616.07)	(1,192.88)	(1,926.46)
(c) Employee benefits expenses	47.23	52.85	46.69	99.54	76.86
(d) Finance Cost	124.24	104.31	116.20	220.50	185.77
(e) Depriciation & Amortisation expenses	6.67	(1.48)	18.34	16.86	11.73
(f) Other expenses	119.25	149.93	122.55	272.48	241.94
Total Expenses	5,343.55	6,468.98	5,082.20	11,551.17	10,718.70
Profit / (Loss) before tax	751.72	894.05	403.24	1,297.30	249.23
Tax **expense:**					
(a) Tax expense for current year	(160.00)	(240.00)	(80.00)	(320.00)	(64.00)
(b) Deferred tax Asset/ Liability	0.01	(0.15)	0.58	0.44	(0.21)
(c) Tax adjustment for Earlier year	-	-	(3.39)	(3.39)	(4.93)
Profit / (Loss) for the year	591.73	653.91	320.44	974.35	180.10
Earnings **per share (of Face Value 10/- each)**					
(a) Basic and Diluted (in Rs.)	5.80	6.37	3.18	9.55	1.82
Significant Accounting Policies and Notes to the Accounts					

NOTES :

1. As per MCA Notification dated 16th February 2015, companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from the compulsory requirement of adoption of IND AS. As the company is covered under the exempted category, it has not adopted IND AS for the preparation of financial results.
2. The main business of company is manufacturing and trading of Gems and Jewellery. As such there are no reportable segments, as per the AS 17 "Segment Reporting" notified under the Companies (Accounting Standard) Rules, 2014 and thus no separate reporting is given.
3. The above financial results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 14th November, 2026.
4. Earning per share is not annualised for the half year ended 30th September, 2026
5. The previous year figures have been regrouped/ restated/reclassified, wherever necessary, in order to make them comparable.

FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
EIGHTY JEWELLERS LIMITED

EIGHTY JEWELLERS LTD. RAIPUR

NIKESH BARDIA
MANAGING DIRECTOR
(DIN: 01008682)

PLACE: RAIPUR (C.G.)
DATE: 14.11.2026

EIGHTY JEWELLERS LTD.

A.T.Palace, Kotwali Chowk, Sadar Bazar, Raipur (C.G)

CIN : L27205CT2010PLC022055

Balance Sheet as on 30th September, 2026

(In Rs. Lakhs)

	UNAUDITED		AUDITED	
	As at 30th September, 2026	As at 30th September, 2025	As at 31st March, 2026	As at 31st March, 2025
EQUITY AND LIABILITIES				
1 Shareholder's Funds				
(a) Share capital	1,019.92	1,019.92	1,019.92	1,019.92
(b) Reserves and surplus	3,252.28	2,016.84	2,660.55	1,696.40
2 Share application money pending allotment	-		-	-
3 Non-current liabilities				
(a) Other long-term liabilities	182.93	178.75	180.50	176.55
(b) Long term Borrowings from Bank	-		-	-
4 Current liabilities				
(a) Trade payables				
- Due to MSME	-	-	32.04	-
- Others	276.79	287.38	29.18	26.93
(b) Short term Borrowings	2,993.86	2,646.67	2,958.35	2,697.00
(c) Short term Provisions	503.17	109.33	348.10	92.02
(d) Other Current Liablities	172.16	222.39	195.48	185.36
TOTAL	8,401.11	6,481.28	7,424.12	5,894.20
ASSETS				
1 Non-current assets				
(a) Property Plant and Equipment and Intangible Assets				
- Property Plant & Equipment	48.46	60.25	55.11	40.89
- Intangible Assets	0.48	0.76	0.50	0.96
- Capital Work In Progress	-	-	-	10.74
- Intangible Assets under Development	-	-	-	-
(b) Deffered Tax Asset (Net)	13.60	13.74	13.59	13.15
(c) Other Non-Current Assets	28.18	28.18	28.18	28.06
(d) Non -Current Investment	76.34	127.86	110.17	143.82
2 Current assets				
(a) Inventory	7,242.07	5,698.20	6,275.00	5,082.13
(b) Trade Receivable	96.62	1.39	16.34	13.58
(c) Cash and cash equivalents	143.34	196.40	296.56	100.39
(d) Other current assets	752.03	354.51	628.67	460.48
TOTAL	8,401.11	6,481.28	7,424.12	5,894.20

PLACE: RAIPUR (C.G.)
DATE: 14.11.2026

FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
EIGHTY JEWELLERS LIMITED

EIGHTY JEWELLERS LTD. RAIPUR

NIKESH BARDIA
MANAGING DIRECTOR
(DIN: 01008682)

EIGHTY JEWELLERS LTD.

A.T.Palace, Kotwali Chowk, Sadar Bazar, Raipur (C.G)

CIN : L27205CT2010PLC022055

Cash Flow Statement for the half year ended 30th September 2026

(In Rs. Lakhs)

Particulars	UNAUDITED			AUDITED	
	Half year ended 30th September, 2026	Half year ended on 31st March 2026	Half year ended on 30th September 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Cash flow from operating activities					
Profit before tax	**751.72**	**894.05**	**403.24**	**1,297.30**	**254.38**
Non-cash adjustment to reconcile profit before tax to net cash flows					
Depreciation/ amortization on operations	6.67	(1.48)	18.34	16.86	11.73
Income from Investment	(89.39)	(2.01)	(10.36)	(12.38)	(3.61)
Interest expense (including bank charges and commission)	124.24	104.30	116.20	220.50	185.77
Operating profit before working capital changes	**793.23**	**994.86**	**527.43**	**1,522.29**	**448.27**
Movements in working capital :					
Increase/ (decrease) in current borrowings	35.50	311.69	(50.33)	261.36	2,020.39
Increase/ (decrease) in trade & other payables	215.57	(226.16)	260.44	34.28	(73.15)
Increase / (decrease) in short-term provisions	155.08	238.77	17.31	256.08	39.06
Increase / (decrease) in other current liabilities	(23.31)	(26.92)	37.03	10.11	57.80
Decrease / (increase) in trade receivables	(80.28)	(14.95)	12.19	(2.76)	24.59
Decrease / (increase) in inventories	(967.06)	(576.80)	(616.07)	(1,192.88)	(1,926.46)
Decrease / (increase) in other current assets	(123.36)	(274.16)	105.97	(168.18)	(255.57)
Cash generated from /(used in) operations	**5.36**	**426.33**	**293.97**	720.29	334.93
Direct taxes (net of refunds)	(160.00)	(240.00)	(83.39)	(323.39)	(68.93)
***Net cash flow** from/ (used in) operating **activities** (A)*	**(154.64)**	**186.33**	210.58	396.90	266.01
Cash flows from investing activities					
Purchase/Sale of fixed assets, including Capital work in progress and capital advances	-	6.87	(26.76)	(19.89)	(19.10)
(Increase)/ Decrease in Non-Current Investments	33.84	17.69	15.95	33.64	0.29
(Increase)/ Decrease in other non-current assets	-	-	(0.12)	(0.12)	8.57
Income from Investment	89.39	2.01	10.36	12.38	3.61
Net cash flow from/ (used in) investing activities (B)	**123.23**	**26.58**	**(0.56)**	**26.01**	(6.63)
Cash flows from financing activities					
Dividend paid	-	(10.20)	-	(10.20)	-
Increase/ (Repayment) of long term borrowings	2.43	1.75	2.19	3.95	10.82
Interest paid	(124.24)	(104.31)	(116.20)	(220.50)	(185.77)
Net cash flow from/ (used in) in financing activities (C)	**(121.81)**	**(112.75)**	**(114.00)**	**(226.76)**	(174.95)
Net increase/(decrease) in cash and cash equivalents	**(153.22)**	**100.15**	**96.01**	196.16	84.43
Cash and cash equivalents at the beginning of the year	296.56	196.40	100.39	100.39	15.96
Cash and cash equivalents at the end of the year	**143.34**	**296.55**	**196.40**	296.56	100.39
Components of cash and cash equivalents					
Cash on hand	122.69	108.33	87.86	108.33	68.06
With banks- on current account - on deposit account	20.65	188.23	108.55	188.23	32.33
Total **cash and cash equivalents**	**143.34**	**296.56**	**196.40**	**296.56**	100.39

FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
EIGHTY JEWELLERS LIMITED

NIKESH BARDIA
MANAGING DIRECTOR

(DIN: 01008682)

PLACE: RAIPUR (C.G.)
DATE: 14.11.2026