



(Formerly Known as Khazanchi Jewellers Private Limited)

Date: February 11, 2025

To, BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai - 400 001

Ref: SCRIP: 543953 | KHAZANCHI | INEOOWC01011

Dear Sir/Madam,

Subject: Integrated filing (Financial) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

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

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

### **PSDY & ASSOCIATES**

**Chartered Accountants** 10, Annai Velankanni Street, Kamaraj Nagar, Puducherry - 605011 Ph. +91 9092598030 Email - cakushal26@gmail.com

#### 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 31st of December 2024 (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 Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), 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

Partner - M.No: 234239

UDIN: 25234239BMIZJG7738

DATE: 11-02-2025

Principal Office: 9A 2<sup>nd</sup> 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

#### KHAZANCHI JEWELLERS LIMITED

# (Formerly known as "Khazanchi Jewellers Private Limited")

#### NO 130 NSC BOSE ROAD, SOWCARPET, CHENNAI - 600079

#### FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2024

Statement of Unaudited Financial Results for the Quarter and nine months ended 31st December 2024 (In Lakhs)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-24 UNAUDITED	30-Sep-24 UNAUDITED	31-Dec-23 UNAUDITED	31-Dec-24 UNAUDITED	31-Dec-23 UNAUDITED	31-Mar-24 AUDITED
- 1	Net Sales	39,372.25	37,515.69	20,750.67	1,14,995.38	61,327.66	82,078.33
11	Other Operating income	16.55	18.06	18.30	46.14	56.28	74.58
III	Total Income from Operations (I+II)	39,388.80	37,533.75	20,768.97	1,15,041.51	61,383.94	82,152.91
IV	Expenses						
	Purchase of Stock-in-trade	39,225.86	37,421.12	21,039.98	1,13,065.30	63,866.13	84,906.11
	Changes in Inventories	(1,583.69)	(1,532.86)	(1,403.78)	(2,875.20)	(5,890.80)	(7,294.58)
	Employee Benefit Expenses	54.76	40.14	48.92	133.26	103.42	152.34
	Finance costs	114.66	76.20	119.69	276.64	360.62	480.31
	Depreciation and amortization expenses	5.39	4.83	7.65	15.05	19.10	26.75
	Other Expenses	44.29	72.81	32.63	190.05	178.83	211.46
	Total Expenses (IV)	37,861.26	36,082.24	19,845.09	1,10,805.09	58,637.30	78,482.39
٧	Profit / (Loss) Before exceptions items and taxes (III-IV)	1,527.53	1,451.51	923.88	4,236.42	2,746.64	3,670.52
VI	Exceptional items gain/(loss) - net						
VII	Profit/ (Loss) before tax (V-VI)	1,527.53	1,451.51	923.88	4,236.42	2,746.64	3,670.52
VIII	Tax Expense						
	- Current Tax	284.34	371.23	359.12	971.34	611.34	970.46
	- Deferred Tax	5.45	1.92	(15.34)	22.40	(16.55)	(31.88)
	Total Tax Expenses (VIII)	289.79	373.16	343.79	993.74	594.79	938.58
IX	Profit/(Loss) For The Period (VII-VIII)	1,237.74	1,078.36	580.09	3,242.68	2,151.85	2,731.95
X	Earnings Per Share:						
	a.Basic	5.00	4.36	2.34	13.10	8.70	11.04
	b.Dilluted	5.00	4.36	2.34	13.10	8.70	11.04

For and on behalf of the Board

Khazanchi Jewellers Limited

Rajesh Mehta

Jt. Managing Director DIN:07605326 Place: Chennai

Date: 11-02-2025

### KHAZANCHI JEWELLERS LIMITED

# (Formerly known as "Khazanchi Jewellers Private Limited")

## NO 130 NSC BOSE ROAD, SOWCARPET CHENNAI-600079

PAN NO: AABCK4583E DOI:25.03.1996

CIN: L36911TN1996PLC034918

Statement of Unaudited Assets and Liabilities as at 31s		
(All amounts are Rupees in Lakhs except share data and unles		
마일을 가장 하는 것이 되는 것이 되었다면 하는 것이 되었다. 1982년 - 1일 전 1일	31-Dec-24	31-Mar-2-
I Equity and Liabilities	Unaudited	Audited
I. Equity and Liabilities (1) Shareholders' Funds		
	2 474 60	2.474.60
a) Share Capital	2,474.69	2,474.69
b) Reserves & Surplus	19,415.07	16,301.61
(2) Non-Current Liabilities		
a) Long Term Borrowings	1,535.47	1,896.26
b) Deferred Tax Liabilities (Net)		
c) Long Term Provisions	43.52	43.52
(3) Current Liabilities		
a) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	0.00	0.0
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.	1249.85	110.1:
b) Short Term Borrowings	3,837.98	3,583.58
c) Other Current Liabilities	35.21	41.33
d) Short Term Provisions	998.60	977.82
a) Short Term I Totasions	330.00	577.02
TOTAL	29,590.40	25,428.96
TI Accorde		
II. Assets (1) Non-Current assets		
a) Property, Plant & Equipments & Intangible assets	1.752.50	1 522 95
i) Property, Plant & Equipments	1,752.50	1,532.85
ii) Intangible assets	5.60	2.42
b) Non-current Investments	0.10	0.10
c) Long term loans & advances	1.06	116.16
d) Deferred Tax Assets	12.69	35.10
e) Other Non-current assets	407.62	339.97
(2) Current assets		
a) Inventories	22,976.82	20,101.62
b) Trade Receivables	3,388.55	2,328.84
c) Cash and Cash Equivalents	58.54	86.19
d) Short term Loans and Advances	69.96	71.02
e) Other Current Assets	916.96	814.69
Significant Accounting Policies		
TOTAL	29,590.40	25,428.96

For and on behalf of the Board

Khazanchi Jewellers Limited

Rajesh Mekra

Jt. Managing Director

DIN:07605326 Place: Chennai Date: 11-02-2025





(Formerly Known as Khazanchi Jewellers Private Limited)

# **Notes**

- 1. The above unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its respective meetings held on February 11, 2025. The statutory auditor has carried out a Limited review report of the aforesaid results.
- 2. The figures of previous periods have been regrouped, wherever necessary, to conform to the current period's classification.
- 3. Segment reporting is not applicable to the company.
- 4. The statement also available on the website of **BSE** Limited (www.bseindia.com) also the website and on of the company (www.khazanchi.co.in).