



DIVINE HIRA JEWELLERS LIMITED

Registered Office : 211/213, Zaveri Bazar, Sheikh, Memon Street, Shop No.209, Kalbadevi, Mumbai, Mumbai, Maharashtra, India, 400002.

Tel.: 022-22402662 | Web : www.divinehirajewellers.com | Email : info@divinehirajewellers.com

CIN : L36999MH2022PLC387009

To,
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai-400051.

Date: 08/05/2026

NSE Symbol– DIVINEHIRA

Subject.: Disclosure under Regulation 30 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'): Outcome of the Board meeting.

In this regard, we are enclosing herewith:

1. The Audited Financial Results of the Company for the half and financial year ended March 31, 2026, and along with Auditors' Report on the Audited Financial Results of the Company for the half and financial year ended March 31, 2026, and;

Further, pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we hereby declare that the Statutory Auditors, M/s Muchhal & Gupta, Chartered Accountants, (Firm Registration No. 004423C), has issued the Audit Report on the Audited Financial Statement of the Company for the half and financial year ended March 31, 2026 with an unmodified opinion and a declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 is enclosed herewith as Annexure I.

2. Increase in the Authorised Share Capital of the Company from ₹ 15,00,00,000/- to ₹ 39,50,00,000/- and consequential alteration of the Capital Clause (Clause V) of the Memorandum of Association of the Company
3. Issue of Bonus Equity Shares to the existing shareholders of the Company in the ratio of 2:1 by capitalisation of free reserves / securities premium account of the Company. The record date for determining the entitlement of the members of the Company to receive bonus equity shares will be announced in due course. The details as required in accordance with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024, are enclosed as Annexure – II.
4. Pursuant to Regulation 32 of the SEBI Listing Regulations and SEBI No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, the Board noted that there is no deviation(s) or variation(s) in respect of the utilization of the proceeds of the Initial Public Offering (IPO) of the Company Circular during the period March 31, 2026. Statement of



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Utilization of proceeds from Initial Public Offering (Equity Shares) is annexed herewith Annexure — III

5. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SE81 Listing Regulations"), we would like to inform that the Board of Directors of the Company in their meeting held today, has inter-alia approved the incorporation of a wholly-owned subsidiary by the name " Taaris Jewels Limited" in Mumbai , Maharashtra, India. The Particulars of the disclosure required under Regulation 30 and Part A of Schedule III of the Listing Regulations are provided in Annexure IV, enclosed herewith

The meeting of Board of Directors of the Company commenced at 04:00 P.M. (IST) and concluded at 7:55 P.M. (IST).

This is for your information and record.

Thanking you

Yours faithfully,

For Divine Hira Jewellers Limited

Niraj

Gulecha

Digitally signed by Niraj Gulecha
Date: 2026.05.08 20:12:23 +05'30'

Niraj Hirachand Gulecha

Whole-time director & CFO

DIN No.: 09238372



DIVINE HIRA JEWELLERS LIMITED

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Annexure I

To,
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai-400051.

Date: 08/05/2026

NSE Symbol– DIVINEHIRA

Subject: Declaration pursuant to Regulation 33(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Dear Sir/Madam

In compliance with the provisions of Regulation 33(3) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended from time to time and SEBI Circular No. Cir/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s Muchhal & Gupta, Chartered Accountants, Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on the Audited Financial Statement of the Company (Standalone) for the Financial Year ended March 31, 2026.

This is for your information and record.

Thanking you

Yours faithfully,

For Divine Hira Jewellers Limited

Niraj
Gulecha

Digitally signed by
Niraj Gulecha
Date: 2026.05.08
20:12:40 +05'30'

Niraj Hirachand Gulecha
Whole-time director & CFO
DIN No.: 09238372



Muchhal & Gupta

Chartered Accountants

301, Shalimar Corporate Centre,
8-B, South Tukoganj, Indore-452001
Ph: 0731-2519818, 4043818, 4046818

E-mail: team@mngca.in

Independent Auditor's Report

To the Members of DIVINE HIRA JEWELLERS LIMITED

Report on the Audit of the Standalone Financial Results

Opinion

1. We have audited the accompanying financial results of DIVINE HIRA JEWELLERS LIMITED ('the Company'), for the half year and year ended at 31 March 2026, ("the results") 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").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results

- a. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable to SME entities; and
- b. give a true and fair view in conformity with the applicable Accounting Standards (AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and the year ended March 31, 2026.

Basis for Opinion

2. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements.

3. These standalone financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these financial results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting standards specified under section 133 of the Act and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for

safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

4. In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
5. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
7. As part of an audit in accordance with Standards on Auditing, specified under section 143(10) of the Act we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial results in place and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
 - Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation;
8. We communicate with Board of Directors regarding, among the other matters, planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
 9. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For M/s Muchhal & Gupta

Chartered Accountants

Firm's Registration No.: 004423C

Prateek
Agrawal

Digitally signed
by Prateek
Agrawal
Date: 2026.05.08
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Prateek Agrawal

Partner

Membership No.: 142513

UDIN:26142513WMMTWO1972

Date:08-05-2026

DIVINE HIRA JEWELLERS LIMITED

CIN: L36999MH2022PLC387009

Registered Office: 74A, 1st Floor, Office No 2, Shaikh Memon Street, Zaveri Bazar, Mumbai,
Maharashtra, 400002

Phone : +91 22 25265000, Mobile No.

E-mail : info@divinehirajewellers.com; Website : www.divinehirajewellers.com

Statement of Audited Financial Results for the Half year and Year ended March 31, 2026, Pursuant to Regulations 33 of SEBI (LODR) Regulations, 2015

(Rs. in Lakhs, except per share data)

	Particulars	Half Yearly ended			Year ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Income					
	a. Revenue from Operations	38,336.38	50,046.26	22,282.83	88,382.64	35,880.52
	b. Other Income	6.26	8.07	11.49	14.33	16.43
	Total Income (a+b)	38,342.64	50,054.33	22,294.32	88,396.97	35,896.95
2	Expenses					
	a. Cost of material consumed	37,581.44	49,511.03	21,722.55	87,092.47	34,861.65
	b. Employee benefit expenses	45.21	41.80	29.83	87.01	50.97
	c. Finance costs	93.00	52.58	77.58	145.58	147.85
	d. Depreciation expenses	4.68	3.74	3.32	8.42	5.28
	e. Other expenses	83.66	27.60	52.57	111.26	88.60
	Total Expenses (a+b+c+d+e)	37,807.99	49,636.75	21,885.85	87,444.74	35,154.35
3	Profit from operation before Exceptional Item and Tax (1-2)	534.65	417.58	408.47	952.23	742.60
4	Add/(Less) : Exceptional Item (net of tax expense)	-	-	-	-	-
5	Profit before Tax (3+/-4)	534.65	417.58	408.47	952.23	742.60
6	Tax Expense / (Credit)					
	(Add)/Less :					
	a. Current Tax	135.06	105.08	102.06	240.14	186.16
	b. Deferred Tax Charge / (Credit)	(0.74)	0.12	0.68	(0.62)	0.89
	c. Short / (Excess) provision for taxation in earlier year	-	0.16	-	0.16	-
	Total Tax expense (a+/-b+/-c)	134.32	105.36	102.74	239.68	187.05
7	Net Profit for the period (5+/-6)	400.33	312.22	305.73	712.55	555.55
1	Paid-up Equity Share Capital - Face Value Rs 10 each	1,304.71	1,304.71	1,304.71	1,304.71	1,304.71
2	Other Equity	400.34	3,349.81	2,758.71	3,750.15	3,037.59
3	Earning per Share (EPS) of Rs 10 each (not Annualised)					
	Basic EPS (Rs.)	3.07	2.39	3.16	5.46	5.79
	Diluted EPS (Rs.)	3.07	2.39	3.16	5.46	5.79

Note.

1.The above results are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been approved by Audit Committee and approved by the Board of Directors as their respective meeting held on 8 May 2026. The Financials results have been prepared in accordance with the accounting standards ("AS") as specified under section 133 of the Companies Act, 2013 read with rule 7 of Companies (Accounts) Rule 2014 by the Ministry of Corporate Affairs and amendments thereof.

2. As per the Ministry of Corporate Affairs Notification dated February 16,2015. Companies whose securities are listed on SME Exchange as referred to Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from the compulsory requirement of adoption of Ind As.

3. As the company collectively operates only in one segment. Hence, It is reporting its results in single Segment. Therefore, segment disclosure is not applicable.

4.The figures of half year ended 31 March 2026 are balancing figures between audited figures in respect of full financial year and the unaudited figures up to 30th September 2025 of the current financial year.

5 Previous Figures have been regrouped / rearranged, wherever necessary to conform with the current period classification.

For **M/s Muchhal & Gupta**
Chartered Accountants
Firm's Registration No.: 004423C

Prateek Agrawal
Digitally signed by Prateek Agrawal
Date: 2026.05.08
19:48:13 +05'30'

Prateek Agrawal
Partner
Membership No.: 142513
UDIN:26142513WMMTWO1972

Place : Mumbai
Date : 08-05-2026

For and on behalf of the Board of Directors
CIN: L36999MH2022PLC387009

Hirachand Pukhraj Gulecha
Digitally signed by Hirachand Pukhraj Gulecha
Date: 2026.05.08
19:46:38 +05'30'

Hirachand Pukhraj Gulecha
Managing Director
DIN : 09677562

Place : Mumbai
Date : 08-05-2026

DIVINE HIRA JEWELLERS LIMITED

Balance Sheet as at 31 March 2026
(Rs. in Lakhs, unless otherwise stated)

	Notes	As at 31 March 2026	As at 31 March 2025
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	3	1,304.71	1,304.71
Reserves and surplus	4	3,750.15	3,037.59
		5,054.86	4,342.30
Non-current liabilities			
Deferred tax liabilities	5	1.44	2.05
Long-term borrowings	6	30.27	17.58
		31.71	19.63
Current liabilities			
Short-term borrowings	7	2,295.27	1,909.86
Trade payables			
Total outstanding dues of micro enterprises and small enterprises other than micro enterprises and small enterprises	8	559.19	0.27
Other current liabilities	9	12.38	43.38
Short-term provisions	10	247.46	232.10
		3,114.30	2,185.61
TOTAL		8,200.87	6,547.54
ASSETS			
Non-current assets			
Property, plant and equipment	11	69.76	51.56
		69.76	51.56
Current assets			
Inventory	12	1,230.66	2,269.60
Trade receivables	13	6,566.31	998.86
Cash and cash equivalents	14	3.68	2,949.91
Short-term loans and advances	15	58.60	4.63
Other current assets	16	271.86	272.98
		8,131.11	6,495.98
TOTAL		8,200.87	6,547.54
Significant accounting policies and other explanatory notes	1-34		

Notes 1 to 34 form an integral part of these financial statements

This is the balance sheet referred to in our report of even date

For **M/s Muchhal & Gupta**
Chartered Accountants
Firm's Registration No.: 004423C

Prateek Agrawal
Digitally signed by Prateek Agrawal
Date: 2026.05.08 19:48:41 +05'30'

Prateek Agrawal
Partner
Membership No.:142513
UDIN:26142513WMMTWO1972

For and on behalf of the Board of Directors
CIN: L36999MH2022PLC387009

Hirachand Pukhraj Gulecha
Digitally signed by Hirachand Pukhraj Gulecha
Date: 2026.05.08 19:47:07 +05'30'

Hirachand Pukhraj Gulecha
Managing Director
DIN : 09677562

Place : Mumbai
Date : 08-05-2026

DIVINE HIRA JEWELLERS LIMITED

**Statement of Cash Flows for the period ended March 31, 2026
(Rs. in Lakhs, unless otherwise stated)**

	Year ended 31 March 2026	Year ended 31 March 2025
(A) Cash flows from operating activities		
Profit before tax	952.23	742.60
Adjustments for:		
Depreciation and amortisation expense	8.42	5.28
Provision for expenses	7.32	45.94
Finance costs	145.58	147.85
Profit on sale of asset	(1.76)	-
Operating profit before working capital changes	1,111.79	941.67
Increase/(Decrease) in trade payables	558.92	0.27
Increase/(Decrease) in other current liabilities	(31.00)	38.72
(Decrease)/Increase in short-term provisions	(45.94)	(1.40)
(Increase)/Decrease in short-term loans and advances	(53.96)	(4.63)
Decrease/(Increase) in trade receivables	(5,567.45)	508.83
Decrease/(Increase) in inventories	1,038.94	(1,139.24)
Decrease/(Increase) in other non current assets	-	-
Increase in other current assets	26.15	(81.90)
Cash generated from/(used in) operating activities	(2,962.55)	262.32
Income taxes paid	(211.34)	(186.98)
Net cash generated from/(used in) operating activities	(3,173.89)	75.34
(B) Cash flows from investing activities		
Purchase of property, plant and equipment	(30.05)	(27.36)
Sale proceeds from sale of asset	5.19	-
Net cash (used in)/ generated from investing activities	(24.86)	(27.36)
(C) Cash flows from financing activities		
Proceeds from issue of share capital (net of IPO expense)	-	2,806.74
(Repayment)/proceeds from borrowings (net)	398.10	66.92
Interest paid	(145.58)	(147.85)
Net cash generated from financing activities	252.52	2,725.81
Net increase in cash and cash equivalents [(A)+(B)+(C)]	(2,946.23)	2,773.79
Cash and cash equivalents as at the beginning of the year	2,949.91	176.12
Cash and cash equivalents as at the end of the year	3.68	2,949.91
Notes to cash flow statements		
1 Cash and cash equivalents		
Cash on hand	3.18	3.15
Balance with bank		
-Current account	0.50	44.11
Other bank balances		
Bank deposit	-	2,902.65
Cash and cash equivalents	3.68	2,949.91

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DIVINE HIRA JEWELLERS LIMITED

**Statement of Cash Flows for the period ended March 31, 2026
(Rs. in Lakhs, unless otherwise stated)**

continued...

- 2 The cash flow statement has been prepared under the indirect method as set out in Accounting Standard 3 on Cash Flow Statement as specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended).

Notes 1 to 34 form an integral part of these financial statements

This is the cash flow statement referred to in our report of even date

For M/s Muchhal & Gupta

Chartered Accountants
Firm's Registration No.: 004423C

**Prateek
Agrawal**

Digitally signed by
Prateek Agrawal
Date: 2026.05.08
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Prateek Agrawal

Partner
Membership No.:142513
UDIN:26142513WMMTWO1972

For and on behalf of Board of Directors

CIN: L36999MH2022PLC387009

**Hirachand
Pukhraj
Gulecha**

Digitally signed by
Hirachand Pukhraj
Gulecha
Date: 2026.05.08
19:47:28 +05'30'

Hirachand Pukhraj Gulecha

Managing Director
DIN : 09677562

Place : Mumbai
Date : 08-05-2026



DIVINE HIRA JEWELLERS LIMITED

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CIN : L36999MH2022PLC387009

Annexure II

Details as required in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024

Sr. No.	Particulars	Details																								
1.	Type of securities proposed to be issued (viz. equity shares, convertibles etc.)	Equity shares of face value of ₹10/- (Rupee Ten only) each.																								
2.	Type of issuance (further public offering, rights issue, depository receipts (ADR/ GDR), qualified institutions placement, preferential allotment etc.)	Bonus issue of equity shares in the ratio of 2:1, i.e., Two (2) bonus equity share of face value of ₹ 10/- each for every one (1) fully paid-up equity share of face value of ₹10/- each.																								
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	2,60,94,200 (Two Crore Sixty Lakhs Ninety- Four Thousand and Two Hundreds) fully paid-up Bonus Equity Shares of ₹ 10/- (Rupees Ten only) each																								
4.	Whether bonus is out of free reserves created out of profits or share premium account	The bonus equity shares will be issued out of the retained earnings (free reserves) as per the audited financial statements of the Company for the year ended 31st March 2026.																								
5.	Bonus ratio	Bonus issue of equity shares in the ratio of 2:1, i.e., Two (2) bonus equity share of face value of ₹ 10/- each for every one (1) fully paid-up equity share of face value of ₹10/- each.																								
6.	Details of share capital - pre and post bonus issue	<table border="1" style="width: 100%; border-collapse: collapse; margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2" style="text-align: center;">Share Capital</th> <th colspan="2" style="text-align: center;">Pre Bonus Issue</th> <th colspan="2" style="text-align: center;">Post Bonus Issue</th> </tr> <tr> <th style="text-align: center;">No. of Shares</th> <th style="text-align: center;">Face Value (₹) per share</th> <th style="text-align: center;">No. of Shares</th> <th style="text-align: center;">Face Value (₹) per share</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Authorised</td> <td style="text-align: center;">15000000</td> <td style="text-align: center;">10/-</td> <td style="text-align: center;">39500000</td> <td style="text-align: center;">10/-</td> </tr> <tr> <td style="text-align: center;">Paid-up</td> <td style="text-align: center;">13047100</td> <td style="text-align: center;">10/-</td> <td style="text-align: center;">39141300</td> <td style="text-align: center;">10/-</td> </tr> <tr> <td style="text-align: center;">Subscribed</td> <td style="text-align: center;">13047100</td> <td style="text-align: center;">10/-</td> <td style="text-align: center;">39141300</td> <td style="text-align: center;">10/-</td> </tr> </tbody> </table>	Share Capital	Pre Bonus Issue		Post Bonus Issue		No. of Shares	Face Value (₹) per share	No. of Shares	Face Value (₹) per share	Authorised	15000000	10/-	39500000	10/-	Paid-up	13047100	10/-	39141300	10/-	Subscribed	13047100	10/-	39141300	10/-
Share Capital	Pre Bonus Issue			Post Bonus Issue																						
	No. of Shares	Face Value (₹) per share	No. of Shares	Face Value (₹) per share																						
Authorised	15000000	10/-	39500000	10/-																						
Paid-up	13047100	10/-	39141300	10/-																						
Subscribed	13047100	10/-	39141300	10/-																						



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7.	Free reserves and/ or share premium required for implementing the bonus issue	Securities premium: - Rs. 24,52,97,680 Reserves and surplus: - Rs. 15644320
8.	Free reserves and/ or share premium available for capitalization and the date as on which such balance is available	Securities premium: - Rs. 24,52,97,680 Reserves and surplus: - Rs. 12,97,15,630.33
9.	Whether the aforesaid figures are audited	Yes
10.	Estimated date by which such bonus shares would be credited/ dispatched	Within two (2) months from the date of approval by the Board of Directors i.e on or before 07 th July 2026.



DIVINE HIRA JEWELLERS LIMITED

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Annexure III

To,
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai-400051.

Date: 08/05/2026

NSE Symbol– DIVINEHIRA

Subject.: Statement of deviation or variation in utilisation of funds raised through Initial Public Offer (IPO).

Pursuant to Regulation 32 of the SEBI Listing Regulations and SEBI Circular SEBIHO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, we hereby confirm that there is no deviation(s) or No variation(s) in respect of the utilization of the proceeds of the Initial Public Offer (IPO) of the Company during the half and financial year ended March 31, 2026, as mentioned in the chapter "Object of Issue" of the Prospectus.

Kindly take the above information on records and disseminate.

For Divine Hira Jewellers Limited

Niraj
Gulecha

Digitally signed by Niraj Gulecha
Date: 2026.05.08 20:13:00 +05'30'

Niraj Hirachand Gulecha
Whole-time director & CFO
DIN No.: 09238372



DIVINE HIRA JEWELLERS LIMITED

Registered Office : 211/213, Zaveri Bazar, Sheikh, Memon Street, Shop No.209, Kalbadevi, Mumbai, Mumbai, Maharashtra, India, 400002.

Tel.: 022-22402662 | Web : www.divinehirajewellers.com | Email : info@divinehirajewellers.com

CIN : L36999MH2022PLC387009

Statement of Deviation/Variation in utilization of funds raised through Initial Public Offer for the Half Year ended March 31, 2026.

Name of the listed entity	DIVINE HIRA JEWELLERS LIMITED
Mode of Fund Raising	IPO
Date of Raising Funds	24-03-2025
Amount Raised (in Rs. Crores)	31.838
Report filed for half year ended	March 31, 2026
Monitoring Agency	NA
Monitoring Agency Name, if applicable	NA
Is there a Deviation /Variation in use of funds raised	NA
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NA
Comments of the Chartered accountants, if Any	NA
Objects for which funds have been raised and where there has been a deviation, in the following table	<ol style="list-style-type: none">1. Prepayment or repayment of certain loans availed by our Company2. Funding of working capital requirements of our Company3. General Corporate Purposes <p>We hereby confirm that there was no deviation from the objects.</p>

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



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Original Object	Modified Object, if any	Original Allocation (INR Lakhs)	Allocation Modified Allocation, if any (INR Lakhs)	Fund Utilized (INR Lakhs)	Amount of Deviation/Variation For the quarter According to applicable object	Remarks if Any
Prepayment or repayment of certain loans availed by our Company	NA	300/-	NA	300/-	Nil	NA
Funding of working capital requirements of our Company	NA	1900/-	NA	1900/-	Nil	NA
General Corporate Purposes	NA	619.09/-	NA	619.09/-	Nil	NA
Total		2819.09	NA	2819.09	Nil	NA

For Divine Hira Jewellers Limited

Niraj

Gulecha

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Niraj Gulecha
Date: 2026.05.08
20:13:25 +05'30'

Niraj Hirachand Gulecha

Whole-time director & CFO

DIN No.: 09238372

To,
Audit Committee/ Board of Directors,
DIVINE HIRA JEWELLERS LIMITED
74/A, 1ST FLOOR, OFFICE NO. 2,
OPP. HOTEL BHAGAT TARACHAND,
ZAVERI BAZAR, MUMBAI, Maharashtra, India, 400002.

Sub: Statement of Deviation/Variation in utilisation of funds raised through Initial Public offering

Dear Sir,

On the basis of examination of books of accounts and other documents produced before us for our verification and information, and explanations given to us by "DIVINE HIRA JEWELLERS LIMITED" ("the company"), we certify that the Company has utilized the following amount of IPO proceeds as per the "objects of the issue" stated in the prospectus dated March 06, 2025, filed for the issuance of shares by the Company:

Name of the listed entity	DIVINE HIRA JEWELLERS LIMITED
Mode of Fund Raising	IPO
Date of Raising Funds	24-03-2025
Amount Raised (in Rs. Crores)	31.838
Report filed for half year ended	31st March, 2026
Monitoring Agency	NA
Monitoring Agency Name, if applicable	NA
Is there a Deviation /Variation in use of funds raised	NA
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NA
Comments of the Chartered accountants, if Any	NA

Objects for which funds have been raised and where there has been a deviation, in the following table	<ol style="list-style-type: none"> 1. Prepayment or repayment of certain loans availed by our Company 2. Funding of working capital requirements of our Company 3. General Corporate Purposes <p>We hereby confirm that there was no deviation from the objects.</p>
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Original Object	Modified Object , if any	Original Allocation (INR Lakhs)	Allocation Modified Allocation, if any (INR Lakhs)	Fund Utilized (INR Lakhs)	Amount of Deviation/Variation For the quarter According to applicable object	Remarks if Any
Prepayment or repayment of certain loans availed by our Company	NA	300/-	NA	300/-	Nil	NA
Funding of working capital requirements of our Company	NA	1900/-	NA	1900/-	Nil	NA
General Corporate Purposes	NA	619.09/-	NA	619.09/-	Nil	NA
Total		2819.09	NA	2819.09	Nil	NA

For M/s Muchhal & Gupta
Chartered Accountants
Firm's Registration No.: 004423C

Prateek Agrawal
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by Prateek
Agrawal
Date: 2026.05.08
19:36:44 +05'30'

Prateek Agrawal
Partner
Membership No.: 142513
UDIN: 26142513TNCKFD9870
Date: 08-05-2025



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CIN : L36999MH2022PLC387009

Annexure IV

Details as required in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024

Sr No	Particulars	Details
1.	name of the entity, date & country of incorporation, etc.;	Proposed Name: "Taaris Jewels Limited" or such other name as may be approved by the Registrar of Companies. The Company is proposed to be incorporated in Mumbai, Maharashtra, India.
2.	name of holding company of the incorporated company and relation with the listed entity;	The Listed Company shall directly subscribe to the Memorandum of Association of the Subsidiary Company, thereby establishing a direct holding and subsidiary relationship between the entities.
3.	industry to which the entity being incorporated belongs;	Silver Jewellery
4.	brief background about the entity incorporated in terms of products / line of business;	The proposed entity is being incorporated to undertake the business of trading and dealing in silver jewellery on a Business-to-Business (B2B) and Business-to-Consumers (B2C) model through both online and offline modes. The Company shall engage in the marketing, distribution, supply, export, import and sale of various types of silver jewellery products to wholesalers, retailers, distributors and other business entities across domestic and international markets.
5.	brief details of any governmental or regulatory approvals required for the incorporation;	NA
6.	nature of consideration - whether cash consideration or share swap and details of the same;	Cash
7.	cost of subscription / price at which the shares are subscribed;	The shares are proposed to be subscribed at a price of ₹10/- per equity



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		share. The proposed subscription amount is ₹1,00,00,000/- (Rupees One Crore Only), divided into 10,00,000 equity shares of ₹10/- each.
8.	percentage of shareholding / control by the listed entity and / or number of shares allotted.	The Listed Entity shall hold 100% shareholding and control in the proposed subsidiary company by subscribing to 10,00,000 equity shares of ₹10/- each aggregating to ₹1,00,00,000/- (Rupees One Crore Only).