

Date:- 30.05.2026

To  
The Manager  
The Listing Compliance Department,  
National Stock Exchange of India Limited  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (E), Mumbai – 400051

**Subject: Outcome of Board Meeting**

**Pushpa Jewellers Limited (SYMBOL/ISIN: PUSHPA/INE154801018)**

Dear Sir/ Ma'am,

Pursuant to Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”), we wish to inform you that the Meeting of the Board of Directors of Pushpa Jewellers Limited was held today i.e., Saturday, 30th May, 2026 at 3:00 P.M. at the Registered Office of the Company with facility of participation through Video Conferencing (“VC”) / Other Audio Visual Means (“OAVM”) and the Board has inter alia considered and approved/noted the following matters:

1. The Audited Standalone Financial Results of the Company under Indian Accounting Standards (Ind AS) for the Year ended on March 31, 2026, along with Statement of Assets & Liabilities and Cash Flow Statement of the Company for the year ended March 31, 2026. The said financial results are also being uploaded on the website of the Company viz., <https://pushpajeweller.com/> .
2. Auditors Report (Standalone & Consolidated) regarding Audited Financial Results for the year ended March 31, 2026 issued by M/s. S K Agarwal and Co Chartered Accountant LLP, Chartered Accountants (Firm Registration No. 306033E/E300272) Kolkata.

(Declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 by Mr. Madhur Tibrewal, Chief Financial Officer the Company on Unmodified Standalone Audit Report for the financial year ended March 31, 2026 is also enclosed.)

3. Approved the reconstitution of the Audit Committee and Stakeholders’ Relationship Committee consequent upon resignation of Mr. Pranay Agarwal (DIN: 02758174), Independent Director of the Company.

The revised composition of the Committees is as under:

**Audit Committee**

Sr. No.	Name	Position	Category
1	Ms. Shaista Afreen	Chairperson	Non-Executive & Independent Director
2	Ms. Gargi Singh	Member	Non-Executive & Independent Director
3	Mr. Mridul Tibrewal	Member	Whole-time Director & CEO

**Stakeholders' Relationship Committee**

<b>Sr. No.</b>	<b>Name</b>	<b>Position</b>	<b>Category</b>
1	Ms. Shaista Afreen	Chairperson	Non-Executive & Independent Director
2	Ms. Gargi Singh	Member	Non-Executive & Independent Director
3	Mr. Anupam Tibrewal	Member	Managing Director

4. Took note that consequent upon resignation of Mr. Pranay Agarwal (DIN: 02758174), Independent Director of the Company, the composition of the Nomination and Remuneration Committee is presently not in compliance with Regulation 19 of SEBI LODR Regulations. The Company is in the process of appointing a suitable Independent Director and shall reconstitute the Committee within the prescribed timelines.
5. Took note of the outcome of the Extraordinary General Meeting held on 06th May, 2026 wherein the Special Resolution relating to issuance of warrants on preferential basis was not approved by the shareholders and accordingly the proposed preferential issue shall not be proceeded with.
6. Took note of the Monitoring Agency Report for the quarter ended 31st March, 2026 issued by Brickwork Ratings and the compliances thereof.
7. Took note of completion of statutory and regulatory compliances under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 31st March, 2026.

The Meeting of the Board of Directors commenced at 3:00 P.M. and concluded at 3:47 P.M.

You are requested to kindly take the same on your records.

Thanking You,  
**FOR PUSHPA JEWELLERS LIMITED**

**ANUPAM**  
**TIBREWAL**

Digitally signed by  
ANUPAM TIBREWAL  
Date: 2026.05.30 18:28:53  
+05'30'

**ANUPAM TIBREWAL**  
**Managing Director**  
**DIN 02269542**



# S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

(FORMERLY S K AGRAWAL AND CO)  
CHARTERED ACCOUNTANTS  
LLPIN – AAV-2926  
FRN- 306033E/E300272

SUITE NOS : 606-608  
THE CHAMBERS, OPP. GITANJALI STADIUM  
1865, RAJDANGA MAIN ROAD, KASBA  
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EMAIL : [Info@skagrwal.co.in](mailto:Info@skagrwal.co.in)

## Independent Auditor's Report

To the Board of Directors of Pushpa Jewellers Limited (Formerly known as Pushpa Jewellers Private Limited)

### Report on audit of Annual Financial Results

#### Opinion

We have audited the accompanying Statement of financial results of Pushpa Jewellers Limited (Formerly known as Pushpa Jewellers Private Limited) (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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 annual financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net Profit and other financial information for the year then ended 31 March 2026.

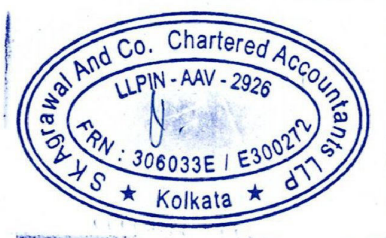
#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Annual 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion on annual financial results.

#### Management's and Board of Directors' Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/ loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with





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Regulation 33 of the Listing Regulations. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and 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 intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual 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 the high level of assurance but, is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement 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 annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risk of material misstatement of the annual 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, misrepresentation, 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 in the annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and 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 appropriateness of these assumptions. 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 annual financial results or, if such disclosures are inadequate, to modify our opinion. our conclusions are based on the audit evidence obtained up to date





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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 annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

## Other Matters

- a. The comparative financial information of the Company for the year ended March 31, 2025, included in these financial results, were audited by the erstwhile auditor who expressed an unmodified opinion on those financial information vide their report dated May 21, 2025.
- b. As stated in Note No 4 of the accompanying financial results, the corresponding financial information of the company for the half year ended 31 March 2025, included in the Statement are based on the management certified financial information which have not been subject to limited review / audit.
- c. The annual financial results include the results for the half year ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year of the current financial year, which were subjected to a limited review by us.

For S K Agrawal and Co Chartered Accountants LLP

Chartered Accountants

Firm Reg. No.: 306033E/E300272

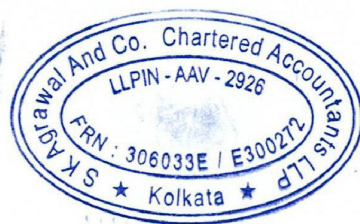
Rahul Agrawal

Partner

Membership No: 311830

UDIN- 26311830WPCSSQ9968

Place- Kolkata  
Dated- 30 May 2026



**PUSHPA JEWELLERS LIMITED**  
(Formerly known as Pushpa Jewellers Private Limited)

L27310WB2009PLC135593

Balance Sheet as on 31st March, 2026

Particulars		31st March 2026 (Rs. in lakhs)	31st March 2025 (Rs. in lakhs)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' Funds</b>		
(a)	Share Capital	2,422.29	1,885.29
(b)	Reserves and Surplus	13,021.32	3,928.24
		<b>15,443.61</b>	<b>5,813.53</b>
<b>2</b>	<b>Non-Current Liabilities</b>		
(a)	Long Term Borrowings	1,564.24	1,092.85
(b)	Deferred Tax Liabilities (Net)	71.84	45.42
(c)	Other Long Term Liabilities	3.00	-
(d)	Long Term Provision	18.73	9.86
		<b>1,657.81</b>	<b>1,148.13</b>
<b>3</b>	<b>Current Liabilities</b>		
(a)	Short Term Borrowings	253.83	1,099.72
(b)	Trade Payables		
	(i) total outstanding dues of micro & small enterprises and	5.80	-
	(ii) total outstanding dues of creditor other than micro & small enterprises	103.15	170.43
(c)	Other Current Liabilities	287.85	144.46
(d)	Current Tax Liabilities	-	172.34
(e)	Short Term Provision	0.46	0.01
		<b>651.09</b>	<b>1,586.98</b>
	<b>Total</b>	<b>17,752.51</b>	<b>8,548.64</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
(a)	Property, Plants & Equipment & Intangible Assets		
	(i) Property, Plants & Equipment	2,631.80	1,590.97
	(ii) Intangible Assets	0.47	0.34
(b)	Non-Current Investment	4.87	3.12
(c)	Other Non-Current Assets	345.33	438.44
		<b>2,982.47</b>	<b>2,032.87</b>
<b>2</b>	<b>Current Assets</b>		
(a)	Inventories	9,106.43	3,548.73
(b)	Trade Receivables	3,551.34	1,966.48
(c)	Cash and Cash Equivalents	689.29	387.17
(d)	Short Term Loans and Advances	38.39	248.00
(e)	Current Tax Assets	698.17	-
(f)	Other Current Assets	686.42	365.39
		<b>14,770.04</b>	<b>6,515.78</b>
	<b>Total</b>	<b>17,752.51</b>	<b>8,548.64</b>

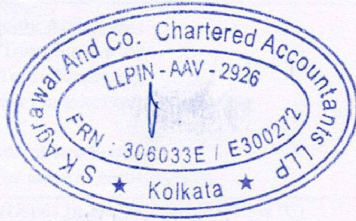
For and on behalf of Board of  
Pushpa Jewellers Limited  
(Formerly known as Pushpa Jewellers Private)



**Mridul Tibrewal**  
WTD & CEO  
DIN - 03311402

**PUSHPA JEWELLERS LIMITED**  
(Formerly known as Pushpa Jewellers Private Limited)  
L27310WB2009PLC135593  
**Statement of Profit & Loss for the year ended 31st March, 2026**

Particulars	Half Year Ended			Year Ended	
	31st March 2026 (Rs. in lakhs) (Audited)	30th Sept 2025 (Rs. in lakhs) (Unaudited)	31st March 2025 (Rs. in lakhs) (Unaudited)	31st March 2026 (Rs. in lakhs) (Audited)	31st March 2025 (Rs. in lakhs) (Audited)
<b>A INCOME</b>					
I Revenue from Operation	24,740.69	17,098.18	13,660.96	41,838.87	28,106.07
II Other Income	32.44	83.49	10.86	115.93	21.01
III Total Income (I+II)	24,773.13	17,181.67	13,671.82	41,954.80	28,127.09
<b>B EXPENSES</b>					
Cost of Raw Materials consumed	21,805.76	17,003.32	10,676.10	38,809.08	23,902.64
Purchase of Traded Goods	-	733.79	99.35	733.79	864.65
Change in Inventories of Finished Goods , Work-In-Progress & Stock-In-Trade	10.18	(2,859.31)	721.22	(2,849.13)	(666.71)
Employee Benefits Expense	359.51	262.28	177.58	621.79	397.44
Finance Costs	59.15	150.74	88.81	209.89	157.61
Depreciation and Amortization Expense	54.47	48.77	24.22	103.24	66.64
Other Expenses	328.48	371.38	158.90	699.86	424.25
IV Total Expenses	22,617.55	15,710.97	11,946.19	38,328.52	25,146.53
V Profit Before Prior Period Items And Tax (III-IV)	2,155.58	1,470.70	1,725.63	3,626.28	2,980.57
VI Prior Period Items	126.82	-	-	126.82	-
VII Profit Before Tax ( V-VI)	2,028.76	1,470.70	1,725.63	3,499.46	2,980.57
VIII Tax Expenses :					
(i) Current Tax	511.10	350.90	418.34	862.00	734.10
(ii) Deferred Tax	9.60	16.82	17.72	26.42	17.52
(ii) Tax for Earlier years	22.54	-	-	22.54	-
Total Tax Expenses	543.24	367.72	436.06	910.96	751.62
IX Profit/(Loss) For The Year ( VII-VIII)	1,485.52	1,102.98	1,289.57	2,588.50	2,228.94
X Earning per equity share(Nominal value of share Rs. 10 )					
- Basic	6.89	4.47	6.84	11.36	11.82
- Diluted	6.89	4.47	6.84	11.36	11.82



For and on behalf of Board of  
Pushpa Jewellers Limited  
(Formerly known as Pushpa Jewellers Private Limited)



**PUSHPA JEWELLERS LIMITED**  
(Formerly known as Pushpa Jewellers Private Limited)  
L27310WB2009PLC135593  
Cash Flow Statement for the year ended 31st March, 2026

Particulars	31st March 2026 (Rs. in lakhs)	31st March 2025 (Rs. in lakhs)
<b>Cash Flow From Operating Activities :</b>		
Net Profit Before Tax	3,499.46	2,980.25
<b>Adjustment for :</b>		
Depreciation and Amortization	103.24	55.67
Foreign Exchange Fluctuation Profit/ Loss	(5.70)	-
Rental Income	(2.25)	-
Advance written back	(4.33)	-
Provision for Gratuity	9.32	4.33
Finance Cost	205.34	149.40
Other Items treated under investment/financing activities	(103.43)	-
Other non cash items	96.11	(424.89)
<b>Operating Profit Before Working Capital Changes</b>	<b>3,797.76</b>	<b>2,764.76</b>
Add : (Decrease) / Increase in Working Capital	(7,172.08)	(2,454.00)
<b>Cash Generated From Operations</b>	<b>(3,374.32)</b>	<b>310.76</b>
Income Tax Payments / Refunds	(1,755.05)	(720.47)
<b>Net Cash Flows From / (Used) In Operating Activities (A)</b>	<b>(5,129.37)</b>	<b>(409.71)</b>
<b>Cash Flows From Investing Activities :</b>		
Payment for property plant and equipment	(1,144.47)	(595.56)
Proceeds from Sale of fixed assets	1.61	1.73
Investments made	(1.75)	-
Commodity Profit	99.25	-
Foreign Exchange Fluctuation Profit/ Loss	5.70	-
Interest received	2.85	10.07
Rental Income	2.25	-
Advance written back	4.33	-
<b>Net Cash Flows From / (Used) In Investing Activities (B)</b>	<b>(1,030.23)</b>	<b>(583.76)</b>
<b>Cash Flows From Financing Activities :</b>		
Proceeds from Long Term Borrowings	575.93	608.87
Repayment of Long Term Borrowings	(104.54)	-
Increase / (Decrease) in short term borrowing	(845.89)	718.62
Interest paid	(205.34)	(149.40)
Proceeds from issue of equity shares	7,893.90	-
Transaction cost for issue of equity shares	(852.32)	-
<b>Net Cash Flows From / (Used) In Financing Activities (C)</b>	<b>6,461.74</b>	<b>1,178.10</b>
<b>Net Increase / (Decrease) In Cash And Cash Equivalent (A+B+C)</b>	<b>302.14</b>	<b>184.63</b>
Cash and Cash Equivalents at the beginning of the year	387.17	202.55
<b>Cash and Cash Equivalent At The End Of The Year</b>	<b>689.29</b>	<b>387.17</b>
<b>Component Of Cash and Cash Equivalents</b>		
Cash in Hand	26.94	13.17
With Banks - In Current Account	662.35	135.10
On Deposit Account	-	238.90
<b>Total Cash and Cash Equivalents</b>	<b>689.29</b>	<b>387.17</b>

For and on behalf of Board of  
Pushpa Jewellers Limited  
(Formerly known as Pushpa Jewellers Private Limited)



Mridul Tibrewal  
WTD & CEO  
DIN - 03311402

## Notes :

1. The above standalone financial results of Pushpa Jewellers Limited (the 'Company') (Formerly known as Pushpa Jewellers Private Limited) for the six month and year ended 31 March 2026, have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 30 May 2026.
2. The financial results have been prepared in accordance with Accounting Standards (AS) prescribed under Section 133 of The Companies Act, 2013 read with Companies (Accounting Standards) Rules, 2014 as amended from time to time. These financial results have been prepared in accordance with the recognition and other accounting principles accepted in India. This will be made available on the stock exchanges websites of NSE at [www.nseindia.com](http://www.nseindia.com) and the Company's website at <https://pushpajeweller.com>.
3. During the year ended 31 March 2026, the Company had completed its initial public offering (IPO) of 67,11,000 equity shares with a face value of INR 10 each at an issue price of INR 147 per share, comprising fresh issue of 53,70,000 shares and an offer for sale of 13,41,000 shares. The Company's equity shares were listed on the National Stock Exchange of India Limited (NSE) on 07 July 2025. The total proceeds on account of fresh issue were INR 7893.90 lakhs (net of issue expenses of INR 906.79 lakhs) The utilization of net of IPO proceeds is summarized below:

*Amount in INR Lakhs*

Particular	Net IPO Proceeds to be Utilized as per Prospectus	Utilization of IPO Proceeds upto 31 <sup>st</sup> March 2026	Unutilization of IPO Proceeds upto 31 <sup>st</sup> March 2026
Working Capital Expenses	4539.39	4539.39	0.00
Finance Establishment of proposed new showroom – Capital expenditure cost for the proposed new showroom	190.00	161.00	29.00
Finance Establishment of proposed new showroom - Inventory cost for the proposed new showroom	345.60	345.60	0.00
General corporate purpose	1950.58	1791.77	158.81
Issue expenses	868.33	906.79	-38.46
<b>Total Net Proceeds</b>	<b>7893.90</b>	<b>7744.55</b>	<b>149.35</b>

\* Out of the net proceeds, the amount remaining unutilized as at 31 March 2026, aggregating to INR 149.35 lakhs, is held by the Company pending utilization for the purposes stated in the offer documents.

4. The figures for the corresponding six months ended 31 March 2025 as reported in these audited financial results, have been approved by the Company's Board of Directors but have not undergone review by the Statutory Auditors of the Company as requirement to submit half yearly financial results became applicable with the listing of the Company's equity shares commencing from six months ended 30 September 2025.
5. The figures for the half year ended 31 March 2026, are the balancing figures between audited figures for the year ended 31 March 2026 and published unaudited figures for the six months ended 30 September 2025.
6. The Company has only one reportable segment in which it operates. Hence, no separate segment information is disclosed.
7. The company does not have any subsidiary/ Associate/ Joint venture company (ies) as on 31 March 2026, hence requirement to submit consolidated financial statement is not applicable to the company.
8. Corresponding figures of the previous period have been re-grouped/rearranged, wherever necessary.



Date:- 30.05.2026

To  
The Manager  
The Listing Compliance Department,  
National Stock Exchange of India Limited  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (E), Mumbai – 400051

**SUBJECT: DECLARATION PURSUANT TO REGULATION 33 (3)(D) OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ("SEBI LISTING REGULATIONS").**

**Pushpa Jewellers Limited (SYMBOL/ISIN: PUSHPA/INE154801018)**

Dear Sir/ Ma'am,

Pursuant to Regulation 33 (3)(d) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") the Company hereby declares that the Statutory Auditors, M/s. S. K. Agrawal and Co. Chartered Accountants LLP, Chartered Accountants (Firm Registration No 306033E/E300272) of the Company have issued the audit report with unmodified opinion on the standalone financial results of the Company for the financial year ended March 31, 2026.

We request you to take the same on record.

Thanking You,  
**FOR PUSHPA JEWELLERS LIMITED**

*Madhur*  


**(MADHUR TIBREWAL)**  
Chief Financial Officer and Whole-Time Director  
DIN: 02269488  
PLACE: Kolkata