



SKY
GOLD & DIAMONDS
— MAKE IN BHARAT, FOR THE WORLD —

Date: 23rd July 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001

To,
National Stock Exchange of India Limited,
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai 400051

Scrip Code: 541967

Trading Symbol: SKYGOLD

Subject: Disclosure under Regulation 30 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR): Outcome of the Board Meeting held on 23rd July 2025.

Dear Sir/Madam,

In continuation of our prior intimation dated 16th July 2025, and pursuant to Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have attached the Unaudited Financial Results (Consolidated and Standalone) for the quarter ended June 30, 2025, along with Limited Review Reports thereon are enclosed as **Annexure I**.

The said Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

The Board meeting commenced at 11:00 AM and concluded at 12:30 PM.

This outcome is also being made available on the Company's website at: www.skygold.co.in

Kindly take the same on your records and oblige.

For Sky Gold and Diamonds Limited,
(formerly known as Sky Gold Limited)

Mangesh Chauhan
Managing Director & CFO
DIN: 02138048
Place: Navi Mumbai
Encl.: As above.



Independent Auditor's Limited Review Report on Quarterly Unaudited Standalone Financial Results of Sky Gold and Diamonds Limited (Previously known as Sky Gold Limited) pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015, as amended.

To
THE BOARD OF DIRECTORS
SKY GOLD AND DIAMONDS LIMITED (Previously known as SKY GOLD LIMITED)

We have reviewed the accompanying Statement of unaudited Standalone Financial Results of Sky Gold and Diamonds Limited (Previously known as Sky Gold Limited) ('the Company') for the quarter ended 30th June, 2025 together with the notes thereon, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015 ('the Regulation') as amended (the "Listing Regulations").

This Statement which is the responsibility of the Company's Management has been reviewed by Audit Committee and approved by the Board of Directors at their respective meetings held on 23rd July, 2025 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (IND AS 34), 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 issue a report on the 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 Statement is free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedure 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.





V J SHAH & CO
CHARTERED ACCOUNTANTS

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 Standard specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the 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.

UDIN: 25152425BMIEUV2302

**For V J SHAH & CO,
Chartered Accountants
Firm Registration No.: 109823W**

A handwritten signature in blue ink, appearing to read 'Nirav Malde'.

**Nirav Malde
Partner
Membership No. 152425**



**Place: Mumbai
Date: 23rd July, 2025**



SKY GOLD AND DIAMONDS LIMITED (Previously known as SKY GOLD LIMITED)
Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2025

(Rs.in lakhs except Earning Per Share)

PARTICULARS	Quarter Ended			Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	Unaudited	Audited	Unaudited	Audited
1. Income				
a. Revenue from Operations	81,080.60	75,478.45	72,302.72	2,92,493.16
b. Other Income	339.60	411.88	123.47	2,858.71
Total Income	81,420.20	75,890.32	72,426.18	2,95,351.88
2. Expenses				
a. Cost of Material Consumed	85,384.53	71,594.97	68,377.44	2,75,038.32
b. Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	(11,144.51)	(2,237.78)	(669.12)	(4,060.31)
c. Employee benefits expense	958.57	865.98	478.71	2,599.81
d. Finance Cost	1,050.20	1,198.07	799.61	3,955.90
e. Depreciation and amortisation expense	231.20	298.26	205.48	955.06
f. Other expenses	520.66	735.55	389.03	2,275.82
Total expenses	77,000.65	72,455.05	69,581.16	2,80,764.61
3. Profit/(Loss) from ordinary activities before Exceptional items and tax (1-2)	4,419.55	3,435.27	2,845.03	14,587.27
4. Exceptional Items	-	-	-	-
5. Profit/(Loss) before tax (3-4)	4,419.55	3,435.27	2,845.03	14,587.27
6. Total Tax Expenses	1,160.71	793.21	722.18	3,473.13
- Current Tax	1,158.00	897.00	703.60	3,618.00
- Deferred Tax	2.71	(71.14)	18.58	(112.23)
- MAT Credit Entitlement	-	-	-	-
- Short/(Excess) Provision for Tax	-	(32.65)	-	(32.65)
7. Net Profit/(Loss) for the period (5-6)	3,258.84	2,642.06	2,122.85	11,114.14
8. Other comprehensive income, net of tax				
A (i) Items that will not be reclassified to profit or loss	(2.86)	(14.38)	0.98	(11.43)
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.72	3.62	(0.25)	2.88
B (i) Items that will be reclassified to profit or loss	425.36	198.82	1,174.53	8.80
(ii) Income tax relating to items that will be reclassified to profit or loss	(13.01)	48.32	(295.61)	96.14
9. Total Other comprehensive income, net of tax	410.21	236.38	879.65	96.39
10. Total comprehensive income (7+9)	3,669.05	2,878.44	3,002.50	11,210.53
11 Paid up equity share capital (Face Value of Rs. 10 Each)				14,669.88
12. Other Equity excluding Revaluation Reserve as per balance sheet of previous accounting year				51,974.90
13. Basic Earning Per Share (EPS) (Rs)	2.22	1.80	1.60	7.98
14. Diluted Earning Per Share (EPS) (Rs)	2.22	1.78	1.60	7.91

For Sky Gold and Diamonds Limited

MANGESH CHAUHAN
CMD & CFO





SKY
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— MAKE IN BHARAT , FOR THE WORLD —

Notes:

1. The above unaudited standalone financial results of the company were reviewed and recommended by the audit committee on 23rd July, 2025 and subsequently approved by the Board of Directors at its meeting held on 23rd July, 2025. The review report has been filed with stock exchange and is available on the Company's website.
2. The figures for the quarter ended on 31st March, 2025 are balancing figures between the audited figures of the full financial year and the published year to date figures up to the end of the third quarter of the previous financial year which are subjected to limited review.
3. The standalone financial results for the quarter ended on 30th June, 2025 have been subjected to Limited Review by statutory auditors of the company and the statutory auditors have issued unmodified report on unaudited financial results.
4. The above standalone financial results have been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India ('SEBI'), and the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013.
5. The Company is engaged in the business of Gold Jewellery manufacturing. There is no separate reportable segment in terms of Indian Accounting Standards-108 "Operating Segments" (Ind-AS 108).
6. The Company has sold its stake in wholly-owned subsidiary, Sitaare Gold & Diamonds Limited, effective from April 21, 2025.
7. The Board of Directors of the Company, at its meeting held on June 24, 2025, approved the acquisition of 100% equity shares of M/s. Sky Souk Jewellery Trading LLC, a proposed wholly owned subsidiary, through 100% subscription in cash.
8. Pursuant to the terms of issue of convertible share warrants, the balance 2,07,000 convertible share warrants issued on a preferential basis were converted into 20,70,000 equity shares (post bonus adjustment) of ₹10/- each, upon receipt of balance consideration on June 26, 2025. These equity shares rank pari-passu in all respects with the existing equity shares of the Company.
9. As per Ind AS 33- Earning Per Share, the basic and diluted earnings per share for quarter ended June 24 presented have been adjusted and restated to give effect of Bonus issue of equity shares approved by the Board and allotted in quarter ended December, 2024.
10. There are no Investors complaint pending as on 30th June, 2025.
11. Previous periods' figures have been regrouped / reclassified where required to make them compatible with the figures of current periods.
12. The Standalone Financial Results for quarter ended June 30, 2025, are available on the BSE Limited website (URL: www.bseindia.com), National Stock Exchange of India Limited (NSE) website (URL: www.nseindia.com) and on the Company's website (URL: www.skygold.co.in).

**For and on behalf of the board,
For Sky Gold and Diamonds Limited
(Formerly Known as Sky Gold Limited)**


**Mangesh Chauhan
Managing Director & CFO
DIN: 02138048
Place: Navi Mumbai
Date: 23rd July, 2025**





Independent Auditor's Limited Review Report on Quarterly Consolidated Financial Results of Sky Gold and Diamonds Limited (Previously known as Sky Gold Limited) pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015, as amended

To
THE BOARD OF DIRECTORS
SKY GOLD AND DIAMONDS LIMITED (Previously known as Sky Gold Limited)

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Sky Gold and Diamonds Limited (Previously known as Sky Gold Limited) ("the Parent") and its subsidiary (the Parent and subsidiary together referred to as "the Group") for the quarter ended 30th June, 2025 together with Notes thereon, ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015 ('the Regulation') as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors at its meeting held on 23rd July, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (IND AS 34), 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 issue a report on the statement based on our review.

We conducted our review in accordance with the Standards 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 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the following subsidiary:

- (i) Starmangalsutra Private Limited – Wholly Owned Subsidiary
- (ii) Sparkling Chains Private Limited – Wholly Owned Subsidiary
- (iii) Sitaare Gold & Diamonds Limited – Wholly Owned Subsidiary (ceased to be subsidiary

w.e.f. April 21, 2025)





V J SHAH & CO
CHARTERED ACCOUNTANTS

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Consolidated Financial Results prepared in accordance with applicable Indian Accounting Standard specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the 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.

UDIN: 25152425BMIEUW6840

For V J SHAH & CO
Chartered Accountants
Firm Registration No.: 109823W

Nirav Malde

NIRAV MALDE
Partner
Membership No. 152425



Place: Mumbai
Date: 23rd July, 2025



SKY GOLD AND DIAMONDS LIMITED (Previously known as SKY GOLD LIMITED)
Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2025

(Rs.in lakhs except Earning Per Share)

PARTICULARS	Quarter Ended			Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	Unaudited	Audited	Unaudited	Audited
1. Income				
a. Revenue from Operations	1,13,123.66	1,05,817.48	72,302.72	3,54,801.96
b. Other Income	434.11	484.79	123.47	3,295.71
Total Income	1,13,557.77	1,06,302.27	72,426.18	3,58,097.67
2. Expenses				
a. Cost of Material Consumed	1,18,269.32	94,533.99	68,377.44	3,39,324.26
b. Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	(14,172.26)	3,075.47	(669.12)	(9,611.38)
c. Employee benefits expense	1,198.14	1,037.54	478.71	2,935.49
d. Finance Cost	1,326.88	1,404.51	799.61	4,436.67
e. Depreciation and amortisation expense	357.24	361.70	205.48	1,074.29
f. Other expenses	691.48	867.30	389.03	2,516.55
Total expenses	1,07,670.80	1,01,280.52	69,581.16	3,40,675.89
3. Profit/(Loss) from ordinary activities before Exceptional items and tax (1-2)	5,886.97	5,021.74	2,845.03	17,421.78
4. Exceptional Items	-	-	-	-
5. Profit/(Loss) before tax (3-4)	5,886.97	5,021.74	2,845.03	17,421.78
6. Total Tax Expenses	1,528.24	1,204.26	722.18	4,156.25
- Current Tax	1,570.00	1,297.50	703.60	4,296.71
- Deferred Tax	(41.76)	(72.04)	18.58	(119.26)
- MAT Credit Entitlement	-	-	-	-
- Short/(Excess) Provision for Tax	-	(21.20)	-	(21.20)
7. Net Profit/(Loss) for the period (5-6)	4,358.72	3,817.48	2,122.85	13,265.53
8. Other comprehensive income, net of tax				
A (i) Items that will not be reclassified to profit or loss	0.23	(2.04)	0.98	0.91
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.06)	0.51	(0.25)	(0.23)
B (i) Items that will be reclassified to profit or loss	610.44	318.48	1,174.53	(154.61)
(ii) Income tax relating to items that will be reclassified to profit or loss	(39.47)	62.38	(295.61)	181.45
9. Total Other comprehensive income, net of tax	571.13	379.34	879.65	27.52
10. Total comprehensive income (7+9)	4,929.86	4,196.82	3,002.50	13,293.05
11 Paid up equity share capital (Face Value of Rs. 10 Each)				14,669.88
12. Other Equity excluding Revaluation Reserve as per balance sheet of previous accounting year				53,709.83
13. Basic Earning Per Share (EPS) (Rs)	2.97	2.60	1.60	9.52
14. Diluted Earning Per Share (EPS) (Rs)	2.97	2.57	1.60	9.44

For Sky Gold and Diamonds Limited

MANGESH CHAUHAN
CMD & CFO





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Notes :

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2. The figures for the quarter ended 31st March, 2025 are balancing figures between the audited figures of the full financial and the published year to date figures upto the end of the third quarter of the previous financial year which are subjected to limited review.
3. The consolidated financial results for the quarter ended 30th June, 2025 have been subjected to Limited Review by statutory auditors of the company and the statutory auditors have issued an unmodified report on unaudited financial results.
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5. The Company is engaged in the business of Gold Jewellery manufacturing. There is no separate reportable segment in terms of Indian Accounting Standards-108 "Operating Segments" (Ind-AS 108).
6. The Company has sold its stake in wholly-owned subsidiary, Sitaare Gold & Diamonds Limited, effective from April 21, 2025. This was not a material subsidiary and does not have any major impact on financials of the company.
7. The Board of Directors of the Company, at its meeting held on June 24, 2025, approved the acquisition of 100% equity shares of M/s. Sky Souk Jewellery Trading LLC, a proposed wholly owned subsidiary, through 100% subscription in cash.
8. Pursuant to the terms of issue of convertible share warrants, the balance 2,07,000 convertible share warrants issued on a preferential basis were converted into 20,70,000 equity shares (post bonus adjustment) of ₹10/- each, upon receipt of balance consideration on June 26, 2025. These equity shares rank pari-passu in all respects with the existing equity shares of the Company.
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**For and on behalf of the board,
For Sky Gold and Diamonds Limited
(Formerly Known as Sky Gold Limited)**


Mangesh Chauhan
Managing Director & CFO
DIN: 02138048
Place: Navi Mumbai
Date: 23rd July, 2025

