



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

Date: 9th February 2026

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 9th February 2026.

Dear Sir/Madam,

In continuation of our prior intimation dated 4th February 2026, and pursuant to Regulation 33 and other applicable provisions thereof 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 and nine months ended December 31, 2025, along with Limited Review Reports thereon, enclosed as **Annexure I.**

The aforesaid 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 10:50 A.M. IST and concluded at 11:55 A.M. IST.

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

Kindly take the same on record and oblige.

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

Mangesh Chauhan
Managing Director
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)

Introduction

1. 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 31st December, 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").

Management's Responsibilities

2. 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 09th February, 2026 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.

Auditor's Responsibilities

3. Our Responsibilities is to express a conclusion on the statement based on our review.
4. 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.



Conclusion

5. 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.

Emphasis of Matter

6. We draw attention to Note 6 to the accompanying financial results, which describes the change in the Company's method of depreciation from Written Down Value (WDV) to Straight Line Method (SLM) effective April 1, 2025. This change has been accounted for as a revision in accounting estimate in accordance with Indian Accounting Standard (Ind AS) 8 – Accounting Policies, Changes in Accounting Estimates and Errors. The effects of this change, including the prospective adjustment of depreciation expenses, have been disclosed in the said note. Our conclusion on the financial results is not modified in respect of this matter.

UDIN: 26152425POXHMM1908

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



**Nirav Malde
Partner
Membership No. 152425**



**Place: Mumbai
Date: 09th February, 2026**



SKY

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— MAKE IN BHARAT, FOR THE WORLD —

SKY GOLD AND DIAMONDS LIMITED (Previously known as SKY GOLD LIMITED)
Statement of Unaudited Standalone Financial Results for the Quarter and Nine months ended December 31, 2025

(Rs.in lakhs except Earning Per Share)

PARTICULARS	Quarter Ended			Nine months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
a. Revenue from Operations	1,37,570.95	1,14,941.97	72,972.67	3,33,593.53	2,17,014.72	2,92,493.16
b. Other Income	608.86	668.84	366.16	1,617.30	2,446.84	2,858.71
Total Income	1,38,179.82	1,15,610.81	73,338.84	3,35,210.83	2,19,461.55	2,95,351.88
2. Expenses						
a. Cost of Material Consumed	1,33,115.39	91,258.09	69,745.86	3,09,758.01	2,03,443.35	2,75,038.32
b. Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	(6,888.69)	14,048.91	(2,810.03)	(3,984.29)	(1,822.53)	(4,060.31)
c. Employee benefits expense	1,057.87	1,018.34	682.02	3,034.78	1,733.83	2,599.81
d. Finance Cost	1,578.99	1,365.28	1,010.80	3,994.47	2,757.83	3,955.90
e. Depreciation and amortisation expense	111.20	105.16	244.01	447.55	656.80	955.06
f. Other expenses	1,024.09	641.67	665.51	2,186.42	1,540.28	2,275.82
Total expenses	1,29,998.84	1,08,437.45	69,538.16	3,15,436.94	2,08,309.56	2,80,764.61
3. Profit/(Loss) from ordinary activities before Exceptional items and tax (1-2)	8,180.97	7,173.37	3,800.68	19,773.89	11,152.00	14,587.27
4. Exceptional Items	-	-	-	-	-	-
5. Profit/(Loss) before tax (3-4)	8,180.97	7,173.37	3,800.68	19,773.89	11,152.00	14,587.27
6. Total Tax Expenses	2,074.63	1,690.35	1,040.10	4,925.70	2,679.91	3,473.13
- Current Tax	2,330.00	1,460.00	1,061.00	4,948.00	2,721.00	3,618.00
- Deferred Tax	(255.37)	230.35	(20.90)	(22.30)	(41.09)	(112.23)
- Short/(Excess) Provision for Tax	-	-	-	-	-	(32.65)
7. Net Profit/(Loss) for the period (5-6)	6,106.34	5,483.01	2,760.57	14,848.19	8,472.08	11,114.14
8. Other comprehensive income, net of tax						
A (i) Items that will not be reclassified to profit or loss	9.41	(2.86)	0.98	3.69	2.95	(11.43)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(2.37)	0.72	(0.25)	(0.93)	(0.74)	2.88
B (i) Items that will be reclassified to profit or loss	90.63	(332.98)	82.32	183.01	(190.02)	8.80
(ii) Income tax relating to items that will be reclassified to profit or loss	(12.96)	47.62	(20.72)	21.65	47.82	96.14
9. Total Other comprehensive income, net of tax	84.71	(287.50)	62.34	207.42	(139.99)	96.39
10. Total comprehensive income (7+9)	6,191.05	5,195.51	2,822.91	15,055.61	8,332.09	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)	3.94	3.59	1.91	9.80	6.19	7.98
14. Diluted Earning Per Share (EPS) (Rs)	3.94	3.58	1.89	9.79	6.13	7.91

For SKY GOLD AND DIAMONDS LIMITED

MANGESH CHAUHAN
MANAGING DIRECTOR





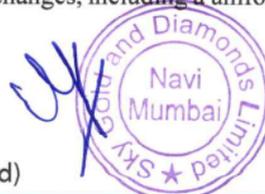
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Notes:

1. The above unaudited standalone financial results of the company were reviewed and recommended by the audit committee on 9th February, 2026 and subsequently approved by the Board of Directors at its meeting held on 9th February, 2026. The review report has been filed with stock exchange and is available on the Company's website.
2. The figures for the quarter ended 31st December, 2025 are balancing figures between the unaudited figures for the nine months ended 31st December, 2025 and the published year to date figures of six months ended 30th September, 2025 which were subjected to limited review.
3. The standalone financial results for the quarter ended on 31st December, 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. With effect from April 1, 2025, the Company has changed its method of charging depreciation for property, plant and equipment from Written Down Value (WDV) to Straight Line Method (SLM). This change has been done in accordance with Ind AS 16 and Ind AS 8. This change in estimate has been accounted for prospectively and reflects management's reassessment to better match depreciation expense with the expected pattern of usage of assets.

The Q3 FY 25-26 depreciation expense (calculated on the SLM method) of ₹47.70 lakhs is net reversal of excess charged up to Q2 FY 25-26. This change has resulted in current quarter depreciation being lower and profit before tax being higher by ₹80.40 Lakhs.

7. On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave.





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The incremental impact of these changes, assessed by the company on the basis of information available, consistent with the guidance provided by the Institute of Chartered Accountant of India, is not material and has recognised in the standalone financial results of the company for the quarter and nine month ended 31st December 2025. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact, if any, on the measurement of employee benefits and would provide appropriate treatment.

8. There are no Investors complaint pending as on 31st December, 2025.
9. Previous periods figures have been regrouped / reclassified where required to make them compatible with the figures of current periods.
10. The Standalone Financial Results for quarter ended December 31, 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

DIN: 02138048

Place: Navi Mumbai

Date: 09th February, 2026





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)

Introduction

1. 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 31st December, 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").

Management's Responsibilities

2. 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 9th February, 2026, 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.

Auditor's Responsibilities

3. Our Responsibilities is to express a conclusion on the statement based on our review.
4. 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 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

5. 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) Speed Bangle Private Limited – Wholly Owned Subsidiary (w.e.f. July 30, 2025)
 - (iv) Sitaare Gold and Diamonds Limited – Wholly Owned Subsidiary (ceased to be subsidiary w.e.f. April 21, 2025)
 - (v) Sky Souk Jewellers LLC – Wholly Owned Subsidiary (w.e.f. September 04, 2025)
 - (vi) Shri Rishab Gold – Step Down Subsidiary (w.e.f. December 11, 2025)

Conclusion

6. 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.

Emphasis of Matter

7. We draw attention to Note 6 to the accompanying financial results, which describes the change in the Group's method of depreciation from Written Down Value (WDV) to Straight Line Method (SLM) effective April 1, 2025. This change has been accounted for as a revision in accounting estimate in accordance with Indian Accounting Standard (Ind AS) 8 – Accounting Policies, Changes in Accounting Estimates and Errors. The effects of this change, including the prospective adjustment of depreciation expenses, have been disclosed in the said note. Our conclusion on the financial results is not modified in respect of this matter.

Other Matters:

8. We did not review the interim financial results of 1 subsidiary included in the statement, whose interim financial results, reflect total revenues of ₹7,602.60 Lakhs and ₹ 8,211.60 Lakhs, total net profit after tax of ₹ 433.76 Lakhs and ₹ 383.88 Lakhs, total comprehensive profit of ₹ 433.76 Lakhs and ₹ 383.88 Lakhs for the quarter ended 31st December, 2025 and for the nine months ended 31st December 2025 respectively. These interim financial results have been reviewed by other auditor, whose unmodified report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is



V J SHAH & CO
CHARTERED ACCOUNTANTS

based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 4 above. Our conclusion on the Statement is not modified in respect of this matter.

UDIN: 26152425PXZTEU6680

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

Nirav Malde

NIRAV MALDE
Partner
Membership No. 152425



Place: Mumbai
Date: 09th February, 2026



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SKY GOLD AND DIAMONDS LIMITED (Previously known as SKY GOLD LIMITED)
Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months ended ended 31st December, 2025

PARTICULARS	(Rs.in lakhs except Earning Per Share)					
	Quarter Ended			Nine months Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income						
a. Revenue from Operations	1,76,768.30	1,48,445.92	99,796.92	4,38,337.87	2,48,984.48	3,54,801.96
b. Other Income	744.14	799.22	712.60	1,977.47	2,810.92	3,295.71
Total Income	1,77,512.44	1,49,245.13	1,00,509.52	4,40,315.34	2,51,795.40	3,58,097.67
2. Expenses						
a. Cost of Material Consumed	1,62,493.78	1,20,065.29	1,04,050.16	4,00,828.39	2,44,790.27	3,39,324.26
b. Purchase of Stock-in-trade	14,427.17	1,660.81	-	16,087.97	-	-
c. Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	(15,232.34)	14,588.83	(11,544.41)	(14,815.77)	(12,686.85)	(9,611.38)
d. Employee benefits expense	1,518.90	1,310.28	803.70	4,027.32	1,897.95	2,935.49
e. Finance Cost	2,118.35	1,758.09	1,219.18	5,203.32	3,032.16	4,436.67
f. Depreciation and amortisation expense	251.48	240.66	286.20	849.39	712.59	1,074.29
g. Other expenses	1,321.89	831.23	758.30	2,844.59	1,649.25	2,516.55
Total expenses	1,66,899.23	1,40,455.18	95,573.13	4,15,025.21	2,39,395.36	3,40,675.89
3. Profit/(Loss) from ordinary activities before Exceptional items and tax (1-2)	10,613.21	8,789.95	4,936.39	25,290.12	12,400.03	17,421.78
4. Exceptional Items	-	-	-	-	-	-
5. Profit/(Loss) before tax (3-4)	10,613.21	8,789.95	4,936.39	25,290.12	12,400.03	17,421.78
6. Total Tax Expenses	2,559.67	2,090.65	1,282.41	6,178.57	2,951.98	4,156.25
- Current Tax	2,940.95	1,716.60	1,310.40	6,227.55	2,999.21	4,296.71
- Deferred Tax	(381.28)	374.05	(27.99)	(48.98)	(47.22)	(119.26)
- MAT Credit Entitlement	-	-	-	-	-	-
- Short/(Excess) Provision for Tax	-	-	-	-	-	(21.20)
7. Net Profit/(Loss) for the period (5-6)	8,053.54	6,699.30	3,653.98	19,111.56	9,448.05	13,265.53
8. Other comprehensive income, net of tax						
A (i) Items that will not be reclassified to profit or loss	12.60	0.23	0.98	13.05	2.95	0.91
(ii) Income tax relating to items that will not be reclassified to profit or loss	(3.16)	(0.06)	(0.25)	(3.28)	(0.74)	(0.23)
B (i) Items that will be reclassified to profit or loss	180.02	(514.41)	(323.37)	276.05	(473.09)	(154.61)
(ii) Income tax relating to items that will be reclassified to profit or loss	(25.74)	73.56	81.39	8.35	119.07	181.45
9. Total Other comprehensive income, net of tax	163.71	(440.68)	(241.25)	294.17	(351.82)	27.52
10. Total comprehensive income (7+9)	8,217.25	6,258.62	3,412.73	19,405.72	9,096.23	13,293.05
Profit attributable to:						
Owners of the company	8,046.57	6,699.30	3,653.98	19,104.59	9,448.05	13,265.53
Non Controlling Interest	6.97	-	-	6.97	-	-
Total Profit	8,053.54	6,699.30	3,653.98	19,111.56	9,448.05	13,265.53
Total comprehensive income attributable to:						
Owners of the company	8,210.29	6,258.62	3,412.73	19,398.76	9,096.23	13,293.05
Non Controlling Interest	6.97	-	-	6.97	-	-
Total comprehensive income	8,217.25	6,258.62	3,412.73	19,405.72	9,096.23	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)	5.20	4.38	2.52	12.61	6.90	9.52
14. Diluted Earning Per Share (EPS) (Rs)	5.19	4.38	2.50	12.60	6.83	9.44

For SKY GOLD AND DIAMONDS LIMITED

MANGESH CHAUHAN
MANAGING DIRECTOR



Sky Gold & Diamonds Limited (Formerly Know As Sky Gold Ltd)

CIN No. : L36911MH2008PLC181989

Registered Office / Factory : Plot No. D-222/2, TTC Industrial Area, MIDC Shirawane, Navi Mumbai - 400 706, Maharashtra, INDIA.

Phone No : +91 914515 5000

Email Id : info@skygold.co.in

Website : www.skygold.co.in



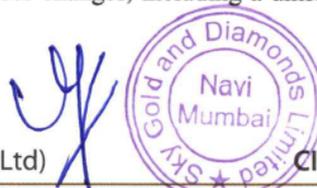
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Notes :

1. The above unaudited consolidated financial results of the group were reviewed and recommended by the audit committee on 9th February, 2026 and subsequently approved by the Board of Directors at its meeting held on 9th February, 2026. The review report has been filed with stock exchange and is available on the Company's website.
2. The figures for the quarter ended 31st December, 2025 are balancing figures between the unaudited figures for the nine months ended 31st December, 2025 and the published year to date figures of six months ended 30th September, 2025 which were subjected to limited review.
3. The consolidated financial results for the quarter ended 31st December, 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.
4. The above consolidated 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 Group 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. With effect from April 1, 2025, the Group has changed its method of charging depreciation for property, plant and equipment from Written Down Value (WDV) to Straight Line Method (SLM). This change has been done in accordance with Ind AS 16 and Ind AS 8. This change in estimate has been accounted for prospectively and reflects management's reassessment to better match depreciation expense with the expected pattern of usage of assets.

The Q3 of FY 25-26 depreciation expense (calculated on the SLM method) of ₹107.99 lakhs is net reversal of excess charged up to Q2 of FY 25-26. This change has resulted in current quarter depreciation being lower and profit before tax being higher by ₹233.32 Lakhs.

7. On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave.



Sky Gold & Diamonds Limited (Formerly Know As Sky Gold Ltd) **CIN No. : L36911MH2008PLC181989**

Registered Office / Factory : Plot No. D-222/2, TTC Industrial Area, MIDC Shirawane, Navi Mumbai - 400 706, Maharashtra, INDIA.

Phone No. : +91 914515 5000

Email Id : info@skygold.co.in

Website : www.skygold.co.in



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The incremental impact of these changes, assessed by the group on the basis of information available, consistent with the guidance provided by the Institute of Chartered Accountant of India, is not material and has recognised in the standalone financial results of the group for the quarter and nine month ended 31st December 2025. The group continues to monitor the developments pertaining to Labour Codes and will evaluate impact, if any, on the measurement of employee benefits and would provide appropriate treatment.

8. The Partnership deed dated 11th December 2025 has been executed by and between the board of directors of Starmangalsutra Private Limited, a wholly owned subsidiary of the Company, and the continuing partners of Shri Rishab Gold (a partnership firm), whereby the subsidiary Starmangalsutra Private Limited has acquired partnership interest of 51% in Shri Rishab Gold w.e.f. 11th December 2025. With the execution of the said partnership deed, the acquisition of controlling stake in Shri Rishab Gold stands completed.
9. There are no Investors complaint pending as on 31st December, 2025.
10. Previous periods figures have been regrouped / reclassified where required to make them compatible with the figures of current periods.
11. The Standalone Financial Results for quarter ended December 31st, 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

DIN: 02138048

Place: Navi Mumbai

Date: 09th February, 2026

