Form No. MGT-7

Annual Return (other than OPCs and Small Companies)
[Pursuant to sub-section (1) of section 92 of the Companies Act, 2013 and sub-rule (1) of rule 11 of the Companies (Management and Administration) Rules, 2014]

सत्यमेव जयते

Form language
(●) English ( ) Hindi

*All fields marked in * are mandatory*

Refer instruction kit for filing the form

I REGISTRATION AND OTHER DETAILS

i *Corporate Identity Number (CIN): L32111PN2024PLC236494

ii (a) *Financial year for which the annual return is being filed (From date) (DD/MM/YYYY): 01/04/2025

(b) *Financial year for which the annual return is being filed (To date) (DD/MM/YYYY): 31/03/2026

(c) *Type of Annual filing: (●) Original ( ) Revised

(d) SRN of MGT-7 filed earlier for the same financial years:

iii

Particulars	**As on filing date**	**As on the financial year end date**
Name of the company	PNGS REVA DIAMOND JEWELLERY LIMITED	PNGS REVA DIAMOND JEWELLERY LIMITED
Registered office address	Abhiruchi Mall, 59/1 C,,Sinhgad Road, Wadgaon Bk.,Vadgaon Budruk,Pune City,Pune,Maharashtra,India,411041	Abhiruchi Mall, 59/1 C,,Sinhgad Road, Wadgaon Bk.,Vadgaon Budruk,Pune City,Pune,Maharashtra,India,411041
Latitude details	18.44831	18.44831
Longitude details	73.81623	73.81623

(a) *Photograph of the registered office of the Company showing external building and name prominently visible: Reva- Photos of registered office.pdf

(b) *Permanent Account Number (PAN) of the company: AA******7H

(c) *e-mail ID of the company: *****VABYPNG.COM

(d) *Telephone number with STD code: 02*******04

(e) Website | www.revabypng.com

iv *Date of Incorporation (DD/MM/YYYY) | 20/12/2024

v (a) *Class of Company (as on the financial year end date) | Public company
(Private company/Public Company/One Person Company)

(b) *Category of the Company (as on the financial year end date) | Company limited by shares
(Company limited by shares/Company limited by guarantee/Unlimited company)

(c) *Sub-category of the Company (as on the financial year end date) | Indian Non-Government company
(Indian Non-Government company/Union Government Company/State Government Company/ Guarantee and association company/Subsidiary of Foreign Company)

vi *Whether company is having share capital (as on the financial year end date) ◉ Yes ○ No

vii (a) Whether shares listed on recognized Stock Exchange(s) ◉ Yes ○ No

(b) Details of stock exchanges where shares are listed

S. No.	Stock Exchange Name	Code
1	Bombay Stock Exchange (BSE)	A1 - Bombay Stock Exchange (BSE)
2	National Stock Exchange (NSE)	A1024 - National Stock Exchange (NSE)

viii Number of Registrar and Transfer Agent | 1

CIN of the Registrar and Transfer Agent	Name of the Registrar and Transfer Agent	Registered office address of the Registrar and Transfer Agents	SEBI registration number of Registrar and Transfer Agent
U99999MH1994PTC076534	BIGSHARE SERVICES PRIVATE LIMITED	Pinnacle Business Park, Office no S6-2 ,6th floor,, Mahakali Caves Road , Next to Ahura Centre, Andheri East,Mumbai,Mumbai,Maharashtra,India,400093	INR000001385

ix * (a) Whether Annual General Meeting (AGM) held ◉ Yes ○ No

(b) If yes, date of AGM (DD/MM/YYYY) | 24/06/2026

(c) Due date of AGM (DD/MM/YYYY) | 27/08/2026

(d) Whether any extension for AGM granted ○ Yes ◉ No

(e) If yes, provide the Service Request Number (SRN) of the GNL-1 application form filed for extension

(f) Extended due date of AGM after grant of extension (DD/MM/YYYY)

(g) Specify the reasons for not holding the same

II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

i *Number of business activities: 1

S. No.	Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity	% of turnover of the company
1	G	Wholesale and retail trade; repair of motor vehicles and motorcycles	47	Retail trade, except of motor vehicles and motorcycles	100

III PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

i *No. of Companies for which information is to be given: 0

S. No.	CIN /FCRN	Other registration number	Name of the company	Holding/ Subsidiary/Associate/Joint Venture	% of shares held

IV SHARE CAPITAL, DEBENTURES AND OTHER SECURITIES OF THE COMPANY

i SHARE CAPITAL

(a) Equity share capital

Particulars	Authorised Capital	Issued capital	Subscribed capital	Paid Up capital
Total number of equity shares	40000000.00	31698400.00	31698400.00	31698400.00

Total amount of equity shares (in rupees)	400000000.00	316984000.00	316984000.00	316984000.00

Number of classes

1

Class of shares Equity	Authorised Capital	Issued capital	Subscribed Capital	Paid Up capital
Number of equity shares	40000000	31698400	31698400	31698400
Nominal value per share (in rupees)	10	10	10	10
Total amount of equity shares (in rupees)	400000000	316984000	316984000	316984000

(b) Preference share capital

Particulars	Authorised Capital	Issued capital	Subscribed capital	Paid Up capital
Total number of preference shares	0	0	0	0
Total amount of preference shares (in rupees)	0	0	0	0

Number of classes

0

Class of shares	Authorised Capital	Issued capital	Subscribed Capital	Paid Up capital
Number of preference shares				
Nominal value per share (in rupees)				
Total amount of preference shares (in rupees)				

(c) Unclassified share capital

Particulars	Authorised Capital
Total amount of unclassified shares	0

(d) Break-up of paid-up share capital

Particulars	Number of shares			Total Nominal Amount	Total Paid-up amount	Total premium
	Physical	DEMAT	Total			
(i) Equity shares						
At the beginning of the year	0	4859200	4859200.00	48592000	48592000	
Increase during the year	0.00	26839200.00	26839200.00	268392000.00	268392000.00	3696832000.00
i Public Issues	0	9832000	9832000.00	98320000	98320000	3696832000
ii Rights issue	0	0	0.00	0	0	
iii Bonus issue	0	17007200	17007200.00	170072000	170072000	0
iv Private Placement/ Preferential allotment	0	0	0.00	0	0	
v ESOPs	0	0	0.00	0	0	
vi Sweat equity shares allotted	0	0	0.00	0	0	
vii Conversion of Preference share	0	0	0.00	0	0	
viii Conversion of Debentures	0	0	0.00	0	0	
ix GDRs/ADRs	0	0	0.00	0	0	
x Others, specify NA	0	0	0.00	0	0	
Decrease during the year	0.00	0.00	0.00	0.00	0.00	0
i Buy-back of shares	0	0	0.00	0	0	
ii Shares forfeited	0	0	0.00	0	0	
iii Reduction of share capital	0	0	0.00	0	0	
iv Others, specify NA	0	0	0.00	0	0	
At the end of the year	0.00	31698400.00	31698400.00	316984000.00	316984000.00	

Particulars	Number of shares			Total Nominal Amount	Total Paid-up amount	Total premium
(ii) Preference shares						
At the beginning of the year	0	0	0.00	0	0	
Increase during the year	0.00	0.00	0.00	0.00	0.00	0
i Issues of shares	0	0	0.00	0	0	
ii Re-issue of forfeited shares	0	0	0.00	0	0	
iii Others, specify NA	0	0	0.00	0	0	
Decrease during the year	0.00	0.00	0.00	0.00	0.00	0
i Redemption of shares	0	0	0.00	0	0	
ii Shares forfeited	0	0	0.00	0	0	
iii Reduction of share capital	0	0	0.00	0	0	
iv Others, specify			0			
At the end of the year	0.00	0.00	0.00	0.00	0.00	

ISIN of the equity shares of the company: INE1RDG01013

ii Details of stock split/consolidation during the year (for each class of shares): 0

Class of shares		
Before split / Consolidation	Number of shares	
	Face value per share	
After split / consolidation	Number of shares	
	Face value per share	

iii Details of shares/Debentures Transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company)

☑ Nil

Number of transfers

Attachments:

1. Details of shares/Debentures Transfers

iv Debentures (Outstanding as at the end of financial year)

(a) Non-convertible debentures

*Number of classes: 0

Classes of non-convertible debentures	Number of units	Nominal value per unit	Total value (Outstanding at the end of the year)
Total			

Classes of non-convertible debentures	Outstanding as at the beginning of the year	Increase during the year	Decrease during the year	Outstanding as at the end of the year
Total				

(b) Partly convertible debentures

*Number of classes: 0

Classes of partly convertible debentures	Number of units	Nominal value per unit	Total value (Outstanding at the end of the year)
Total			

Classes of partly convertible debentures	Outstanding as at the beginning of the year	Increase during the year	Decrease during the year	Outstanding as at the end of the year

Total				

(c) Fully convertible debentures

*Number of classes: 0

Classes of fully convertible debentures	Number of units	Nominal value per unit	Total value (Outstanding at the end of the year)
Total			

Classes of fully convertible debentures	Outstanding as at the beginning of the year	Increase during the year	Decrease during the year	Outstanding as at the end of the year
Total				

(d) Summary of Indebtedness

Particulars	Outstanding as at the beginning of the year	Increase during the year	Decrease during the year	Outstanding as at the end of the year
Non-convertible debentures	0.00	0.00	0.00	0.00
Partly convertible debentures	0.00	0.00	0.00	0.00
Fully convertible debentures	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

v Securities (other than shares and debentures) 0

Type of Securities	Number of Securities	Nominal Value of each Unit	Total Nominal Value	Paid up Value of each Unit	Total Paid up Value
Total					

V Turnover and net worth of the company (as defined in the Companies Act, 2013)

i *Turnover	4390278644.22
ii * Net worth of the Company	5152004958.72

VI SHARE HOLDING PATTERN

A Promoters

S. No	Category	Equity		Preference	
		Number of shares	Percentage	Number of shares	Percentage
1	Individual/Hindu Undivided Family				
	(i) Indian	14826424	46.77	0	0.00
	(ii) Non-resident Indian (NRI)	0	0.00	0	0.00
	(iii) Foreign national (other than NRI)	0	0.00	0	0.00
2	Government				
	(i) Central Government	0	0.00	0	0.00
	(ii) State Government	0	0.00	0	0.00
	(iii) Government companies	0	0.00	0	0.00
3	Insurance companies	0	0.00	0	0.00
4	Banks	0	0.00	0	0.00
5	Financial institutions	0	0.00	0	0.00
6	Foreign institutional investors	0	0.00	0	0.00
7	Mutual funds	0	0.00	0	0.00
8	Venture capital	0	0.00	0	0.00

9	Body corporate (not mentioned above)	4207500	13.27	0	0.00
10	Others	0	0.00	0	0.00
	Total	19033924.00	60.04	0.00	0

Total number of shareholders (promoters) | 3

B Public/Other than promoters

S. No	Category	Equity		Preference	
		Number of shares	**Percentage**	**Number of shares**	**Percentage**
1	Individual/Hindu Undivided Family				
	(i) Indian	6728229	21.23	0	0.00
	(ii) Non-resident Indian (NRI)	13338	0.04	0	0.00
	(iii) Foreign national (other than NRI)	0	0.00	0	0.00
2	Government				
	(i) Central Government	0	0.00	0	0.00
	(ii) State Government	0	0.00	0	0.00
	(iii) Government companies	0	0.00	0	0.00
3	Insurance companies	0	0.00	0	0.00
4	Banks	0	0.00	0	0.00
5	Financial institutions	0	0.00	0	0.00
6	Foreign institutional investors	1670111	5.27	0	0.00
7	Mutual funds	1434744	4.53	0	0.00
8	Venture capital	0	0.00	0	0.00

9	Body corporate (not mentioned above)	2818054	8.89	0	0.00
10	Others	0	0.00	0	0.00
	Total	12664476.00	39.96	0.00	0

Total number of shareholders (other than promoters): 18852

Total number of shareholders (Promoters + Public/Other than promoters): 18855.00

Breakup of total number of shareholders (Promoters + Other than promoters)

Sl.No	**Category**	
1	Individual - Female	4002
2	Individual - Male	10621
3	Individual - Transgender	0
4	Other than individuals	4232
	Total	18855.00

C Details of Foreign institutional investors' (FIIs) holding shares of the company: 7

Name of the FII	**Address**	**Date of Incorporation**	**Country of Incorporation**	**Number of shares held**	**% of shares held**
CITIGROUP GLOBAL MARKETS MAURITIUS PRIVATE LIMITED	CITIBANK N.A. CUSTODY SERVICES, FIFC- 9TH FLOOR, G BLOCK,PLOT C-54 AND C-55, BKC, BANDRA - EAST, MUMBAI, 400098	22/05/2000	India	259072	0.82
ASTORNE CAPITAL VCC - ARVEN	#19-96, THE CENTRAL, 8 EU TONG SEN STREET, SINGAPORE, 059818	20/06/2023	Singapore	600280	1.89
CITADEL SECURITIES SINGAPORE PTE. LIMITED	JP Morgan Chase Bank N.A -3rd Flr,JP MORGAN TOWER, OFF CST ROAD, KALINA, SANTACRUZ - EAST, MUMBAI -400098	15/10/2020	Singapore	117	0.0004

CRAFT EMERGING MARKET FUND PCC-CITADEL CAPITAL FUND	ORBIS FINANCIAL CORPORATION LTD, 4 A OCUS TECHNOPOLIS, GOLF CLUB ROAD, SECTOR-54, GURGAON - 122002	06/02/2023	Mauritius	236638	0.75
CRAFT EMERGING MARKET FUND PCC- ELITE CAPITAL FUND	ORBIS FINANCIAL CORPORATION LTD, 4 A OCUS TECHNOPOLIS, GOLF CLUB ROAD, SECTOR-54, GURGAON - 122002	06/02/2023	Mauritius	106638	0.34
K-THREE GIFT CITY ALTERNATIVE INVESTMENT FUND	NUVAMA CUSTODIAL SERVICES LIMITED, 801-804 WING A BUILDING NO 3, INSPIRE BKC G BLOCK BANDRA KURLA COMPLEX, BANDRA EAST MUMBAI - 400051	14/12/2024	India	1030	0.0032
SOCIETE GENERALE - ODI	SBI-SG GLOBAL SECURITIES SERVICES PRIVATE LIMITED, JEEVAN SEVA EXTENSION BUILDING, GROUND FLOOR S V ROAD, SANTACRUZ WEST MUMBAI - 400054	31/12/1899	France	466336	1.47

VII NUMBER OF PROMOTERS, MEMBERS, DEBENTURE HOLDERS
[Details of Promoters, Members (other than promoters), Debenture holders]

Details	**At the beginning of the year**	**At the end of the year**
Promoters	8	3
Members (other than promoters)	130	18852
Debenture holders	0	0

VIII DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A Composition of Board of Directors

Category	**Number of directors at the beginning of the year**		**Number of directors at the end of the year**		**Percentage of shares held by directors as at the end of year**	
	Executive	Non-executive	Executive	Non-executive	Executive	Non-executive

A Promoter	0	3	0	1	0	22.32
B Non-Promoter	0	0	1	4	2.03	1.42
i Non-Independent	0	0	1	1	2.03	1.42
ii Independent	0	0	0	3	0	0
C Nominee Directors representing	0	0	0	0	0.00	0.00
i. Banks and FIs	0	0	0	0	0	0
ii Investing institutions	0	0	0	0	0	0
iii Government	0	0	0	0	0	0
iv Small share holders	0	0	0	0	0	0
v Others	0	0	0	0	0	0
Total	0	3	1	5	2.03	23.74

*Number of Directors and Key managerial personnel (who is not director) as on the financial year end date

9

B (i) Details of directors and Key managerial personnel as on the closure of financial year

Name	**DIN/PAN**	**Designation**	**Number of equity shares held**	**Date of cessation (after closure of financial year : If any) (DD/MM/YYYY)**
GOVIND VISHWANATH GADGIL	00616617	Director	7075424	
AMIT YESHWANT MODAK	00396631	Whole-time director	643500	
ADITYA AMIT MODAK	09237633	Director	450000	
RANJEET SADASHIV NATU	02892084	Director	0	
RAVINDRA KAMALAKAR LALE	02426754	Director	0	
APARNA PRASAD PUROHIT	07145381	Director	0	
KISAN MARUTI SHENDKAR	ASXPS2667J	CFO	9000	
KIRTI SURYAKANT VAIDYA	AKWPV0706E	Company Secretary	9000	
AMIT YESHWANT MODAK	ABNPM7031R	CEO	643500	

B (ii) *Particulars of change in director(s) and Key managerial personnel during the year 9

Name	DIN/PAN	Designation at the beginning / during the financial year	Date of appointment/ change in designation/ cessation (DD/MM/YYYY)	Nature of change (Appointment/ Change in designation/ Cessation)
RANJEET SADASHIV NATU	02892084	Director	28/04/2025	Appointment
RANJEET SADASHIV NATU	02892084	Director	28/05/2025	Change in designation
RAVINDRA KAMALAKAR LALE	02426754	Director	28/04/2025	Appointment
RAVINDRA KAMALAKAR LALE	02426754	Director	28/05/2025	Change in designation
APARNA PRASAD PUROHIT	07145381	Director	28/04/2025	Appointment
APARNA PRASAD PUROHIT	07145381	Director	28/05/2025	Change in designation
KISAN MARUTI SHENDKAR	ASXPS2667J	CFO	01/05/2025	Appointment
AMIT YESHWANT MODAK	00396631	Whole-time director	01/05/2025	Appointment
AMIT YESHWANT MODAK	00396631	CEO	01/05/2025	Appointment

IX MEETINGS OF MEMBERS/CLASS OF MEMBERS/ BOARD/COMMITTEES OF THE BOARD OF DIRECTORS

A MEMBERS/CLASS /REQUISITIONED/NCLT/COURT CONVENED MEETINGS

*Number of meetings held 5

Type of meeting	Date of meeting (DD/MM/YYYY)	Total Number of Members entitled to attend meeting	Attendance	
			Number of members attended	% of total shareholding
Extra Ordinary General Meeting	05/05/2025	138	22	37.38
Extra Ordinary General Meeting	21/05/2025	138	15	37.14
Extra Ordinary General Meeting	18/09/2025	138	58	93.31
Extra Ordinary General Meeting	10/12/2025	138	37	94.69
Annual General Meeting	28/05/2025	138	21	69.23

B BOARD MEETINGS

*Number of meetings held: 17

S.No	Date of meeting (DD/MM/YYYY)	Total Number of directors as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1	10/04/2025	3	3	100
2	28/04/2025	3	3	100
3	05/05/2025	6	5	83.33
4	21/05/2025	6	6	100
5	28/05/2025	6	4	66.67
6	16/06/2025	6	6	100
7	02/07/2025	6	6	100
8	25/08/2025	6	6	100
9	18/10/2025	6	5	83.33
10	05/12/2025	6	4	66.67
11	19/12/2025	6	5	83.33
12	27/01/2026	6	5	83.33
13	10/02/2026	6	6	100
14	23/02/2026	6	6	100
15	27/02/2026	6	6	100
16	27/02/2026	6	6	100
17	13/03/2026	6	6	100

C COMMITTEE MEETINGS

Number of meetings held: 19

S.No	Type of meeting	Date of meeting (DD/MM/YYYY)	Total Number of Members as on the date of meeting	Attendance	
				Number of members attended	% of attendance
1	Audit Committee Meeting	05/05/2025	3	3	100
2	Audit Committee Meeting	28/05/2025	3	2	66.67
3	Audit Committee Meeting	16/06/2025	3	3	100
4	Audit Committee Meeting	26/06/2025	3	3	100
5	Audit Committee Meeting	25/08/2025	4	4	100
6	Audit Committee Meeting	18/10/2025	4	4	100
7	Audit Committee Meeting	19/12/2025	4	3	75
8	Audit Committee Meeting	27/01/2026	4	3	75
9	Audit Committee Meeting	13/03/2026	4	4	100
10	Nomination and Remuneration Committee Meeting	05/05/2025	3	3	100
11	Stakeholders Relationship Committee Meeting	13/03/2026	3	3	100
12	Borrowing Committee Meeting	17/07/2025	3	3	100
13	IPO Committee Meeting	17/06/2025	3	3	100
14	IPO Committee Meeting	12/02/2026	3	3	100
15	IPO Committee Meeting	26/02/2026	3	3	100
16	IPO Committee Meeting	13/03/2026	3	3	100
17	Independent Directors Committee	11/02/2026	3	3	100
18	Independent Directors Committee	12/02/2026	3	3	100
19	Independent Directors Committee	13/03/2026	3	3	100

D ATTENDANCE OF DIRECTORS

S. No	Name of the Director	Board Meetings			Committee Meetings			Whether attended AGM held on
		Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	24/06/2026 (Y/N/NA)
1	GOVIND VISHWANATH GADGIL	17	15	88	5	5	100	Yes
2	AMIT YESHWANT MODAK	17	17	100	5	5	100	Yes
3	ADITYA AMIT MODAK	17	17	100	12	12	100	Yes
4	RANJEET SADASHIV NATU	15	14	93	18	17	94	Yes
5	RAVINDRA KAMALAKAR LALE	15	14	93	14	13	92	Yes
6	APARNA PRASAD PUROHIT	15	11	73	8	7	87	Yes

X REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

☐ Nil

A *Number of Managing Director, Whole-time Directors and/or Manager whose remuneration details to be entered: 1

S. No.	Name	Designation	Gross salary	Commission	Stock Option/ Sweat equity	Others	Total amount
1	Amit Yeshwant Modak	Whole-time director	27991200	0	0	0	27991200.00
	Total		27991200.00	0.00	0.00	0.00	27991200.00

B *Number of CEO, CFO and Company secretary whose remuneration details to be entered: 2

S. No.	Name	Designation	Gross salary	Commission	Stock Option/ Sweat equity	Others	Total amount
1	Kisan Maruti Shendkar	CFO	3621696	0	0	0	3621696.00
2	Kirti Suryakant Vaidya	Company Secretary	833884	0	0	0	833884.00
	Total		4455580.00	0.00	0.00	0.00	4455580.00

C *Number of other directors whose remuneration details to be entered

3

S. No.	Name	Designation	Gross salary	Commission	Stock Option/ Sweat equity	Others	Total amount
1	Ranjeet Sadashiv Natu	Director	0	0	0	140000	140000.00
2	Ravindra Kamalakar Lale	Director	0	0	0	140000	140000.00
3	Aparna Prasad Purohit	Director	0	0	0	110000	110000.00
	Total		0.00	0.00	0.00	390000.00	390000.00

XI MATTERS RELATED TO CERTIFICATION OF COMPLIANCES AND DISCLOSURES

A *Whether the company has made compliances and disclosures in respect of applicable provisions of the Companies Act, 2013 during the year

(●) Yes ( ) No

B If No, give reasons/observations

XII PENALTY AND PUNISHMENT – DETAILS THEREOF

A *DETAILS OF PENALTIES / PUNISHMENT IMPOSED ON COMPANY/ DIRECTORS/OFFICERS

☑ Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order (DD/MM/YYYY)	Name of the Act and section under which penalised / punished	Details of penalty/ punishment	Details of appeal (if any) including present status

B *DETAILS OF COMPOUNDING OF OFFENCES

☑ Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order (DD/MM/YYYY)	Name of the Act and section under which offence committed	Particulars of offence	Amount of compounding (in rupees)

XIII Details of Shareholder / Debenture holder

Number of shareholder/ debenture holder	18855

XIV Attachments

(a) List of share holders, debenture holders	Details of Shareholder or Debenture holder - updated.xlsm
(b) Optional Attachment(s), if any	PNGS Reva_MGT 8 FY 2025-26.pdf

XV COMPLIANCE OF SUB-SECTION (2) OF SECTION 92, IN CASE OF LISTED COMPANIES

In case of a listed company or a company having paid up share capital of Ten Crore rupees or more or turnover of Fifty Crore rupees or more, details of company secretary in whole time practice certifying the annual return in Form MGT-8.

I/We certify that:

(a) The return states the facts, as they stood on the date of the closure of the financial year aforesaid correctly and adequately.
(b) Unless otherwise expressly stated to the contrary elsewhere in this return, the Company has complied with applicable provisions of the Act during the financial year.
(c) The company has not, since the date of the closure of the last financial year with reference to which the last return was submitted or in the case of a first return since the date of incorporation of the company, issued any invitation to the public to subscribe for any securities of the company.
(d) Where the annual return discloses the fact that the number of members, (except in case of one person company), of the company exceeds two hundred, the excess consists wholly of persons who under second proviso to clause (ii) of sub-section (68) of section 2 of the Act are not to be included in reckoning the number of two hundred.

I/ We have examined the registers, records and books and papers of PNGS REVA DIAMOND JEWELLERY LIMITED as required to be maintained under the Companies Act, 2013 (the Act) and the rules made thereunder for the financial year ended on

(DD/MM/YYYY) 31/03/2026

In my/ our opinion and to the best of my information and according to the examinations carried out by me/ us and explanations furnished to me/ us by the company, its officers and agents, I/ we certify that:
A The Annual Return states the facts as at the close of the aforesaid financial year correctly and adequately.
B During the aforesaid financial year the Company has complied with provisions of the Act & Rules made there under in respect of:
1 its status under the Act;
2 maintenance of registers/records & making entries therein within the time prescribed therefor;
3 filing of forms and returns as stated in the annual return, with the Registrar of Companies, Regional Director, Central Government, the Tribunal , Court or other authorities within/beyond the prescribed time;
4 calling/ convening/ holding meetings of Board of Directors or its committees, if any, and the meetings of the members of the company on due dates as stated in the annual return in respect of which meetings, proper notices were given and the proceedings including the circular resolutions and resolutions passed by postal ballot, if any, have been properly recorded in the Minute Book/registers maintained for the purpose and the same have been signed;
5 closure of Register of Members / Security holders, as the case may be.
6 advances/loans to its directors and/or persons or firms or companies referred in section 185 of the Act;

7 contracts/arrangements with related parties as specified in section 188 of the Act;
8 issue or allotment or transfer or transmission or buy back of securities/ redemption of preference shares or debentures/ alteration or reduction of share capital/ conversion of shares/ securities and issue of security certificates in all instances;
9 keeping in abeyance the rights to dividend, rights shares and bonus shares pending registration of transfer of shares in compliance with the provisions of the Act
10 declaration/ payment of dividend; transfer of unpaid/ unclaimed dividend/other amounts as applicable to the Investor Education and Protection Fund in accordance with section 125 of the Act;
11 signing of audited financial statement as per the provisions of section 134 of the Act and report of directors is as per sub - sections (3), (4) and (5) thereof;
12 constitution/ appointment/ re-appointments/ retirement/ filling up casual vacancies/ disclosures of the Directors, Key Managerial Personnel and the remuneration paid to them;
13 appointment/ reappointment/ filling up casual vacancies of auditors as per the provisions of section 139 of the Act;
14 approvals required to be taken from the Central Government, Tribunal, Regional Director, Registrar, Court or such other authorities under the various provisions of the Act;
15 acceptance/ renewal/ repayment of deposits;
16 borrowings from its directors, members, public financial institutions, banks and others and creation/ modification/ satisfaction of charges in that respect, wherever applicable;
17 loans and investments or guarantees given or providing of securities to other bodies corporate or persons falling under the provisions of section 186 of the Act ;
18 alteration of the provisions of the Memorandum and/ or Articles of Association of the Company;

To be digitally signed by

Name: Ruchi Bhave

Date (DD/MM/YYYY): 31/07/2026

Place: Pune

Whether associate or fellow:

○ Associate ◉ Fellow

Certificate of practice number: 2*0*9

XVI Declaration under Rule 9(4) of the Companies (Management and Administration) Rules, 2014

*(a) DIN/PAN/Membership number of Designated Person: 31430

*(b) Name of the Designated Person: KIRTI SURYAKANT VAIDYA

Declaration

I am authorised by the Board of Directors of the Company vide resolution number* 30 dated*

(DD/MM/YYYY) 25/12/2024 to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1 Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.

2 All the required attachments have been completely and legibly attached to this form.

***To be digitally signed by**

*Designation: Director

(Director /Liquidator/ Interim Resolution Professional (IRP)/Resolution Professional (RP))

*DIN of the Director; or PAN of the Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator: 0*3*6*3*

***To be digitally signed by**

(●) Company Secretary ( ) Company secretary in practice

*Whether associate or fellow:

(●) Associate ( ) Fellow

Membership number: 3*4*0

Certificate of practice number:

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

For office use only:

eForm Service request number (SRN): AC5419832

eForm filing date (DD/MM/YYYY): 21/08/2026

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company

Ruchi Bhave
Practicing Company Secretary
B.Com, LLB, FCS

7, Karan Aniket, Level 4, Plot No. 37, Shri Varanasi Co-op Housing Society, Behind Atul Nagar, Off Mumbai-Bangalore By-pass, Warje, Pune 411058, Maharashtra, India
Email : rjbhave@gmail.com
Mobile No.: +91 7498712565

Form No. MGT-8

[Pursuant to Section 92(2) of the Companies Act, 2013 and Rule 11(2) of Companies (Management and Administration) Rules, 2014]

CERTIFICATE BY A COMPANY SECRETARY IN PRACTICE

I have examined the registers, records and books and papers of **PNGS Reva Diamond Jewellery Limited ("the Company")** having **CIN: L32111PN2024PLC236494** as required to be maintained under the Companies Act, 2013 (the Act) and the rules made there under for the financial year ended on 31st March, 2026.

In my opinion and to the best of my information and according to the examinations carried out by me and explanations furnished to me by the Company, its officers and agents, I certify that:

A. The annual return states the facts as at the close of the aforesaid financial year correctly and adequately.

B. During the aforesaid financial year, the Company has complied with provisions of the Act & Rules made there under in respect of:

1. Its status under the Act as a Public Limited Non-Government Company;

   Its status under the Act is as Listed Public Limited Non-Government Company and the Company was listed on the BSE Limited (BSE) and National Stock Exchange of India Ltd (NSE) with effect from 4th March, 2026.

2. Maintenance of registers/ records and making entries therein within the time prescribed therefore;

3. Filing of forms and returns are not stated in the Annual Return, however, the Company has filed the forms and returns with the Registrar of Companies within the prescribed time, wherever required. The Company was not required to file forms and returns with Regional Director, Central Government, the Tribunal, Court or other authorities;

4. Calling/ convening/ holding meetings of Board of Directors, its committees and the meetings of the members of the Company on due dates as stated in the annual return in respect of which meetings, proper notices were given and the proceedings, have been properly recorded in the Minutes Book/ Registers maintained for the purpose and the same have been signed. There were no resolutions passed by circulation or postal ballot;

5. The Company was not required to close its Register of Members / Security holders;

RUCHI BHAVE
FCS:13324
CP:27019
Company Secretary

6. The company has not given any advances/loans to directors or persons or firms or companies referred in Section 185 of the Act;

7. All contracts/arrangements with related parties as specified in Section 188 of the Act entered during the year were in the ordinary course of business and at arms' length basis;

8. The Company has complied with the provisions of issue or allotment or alteration of share capital and and dematerialization of its securities.

   The Company issued 98,32,000 (Ninety-Eight Lakh Thirty-Two Thousand) Equity Shares of Rs. 10/- (Rupees Ten only) each under fresh issue through an Initial Public Offer (IPO) which was kept open for a period of 3 days from 24th February, 2026 to 26th February, 2026. The said Equity Shares were allotted at a price of Rs. 386/- (Rupees Three Hundred and Eighty-Six only) per share aggregating to Rs. 380,00,00,000/- (Rupees Three Hundred and Eighty Crore).

   Subsequent to the IPO, the equity shares of the Company were listed on the stock exchanges viz. BSE and NSE on 4th March, 2026.

   There were no instances of transfer or transmission or buy back of securities/ redemption of preference shares or debentures/ reduction of share capital/ conversion of shares/ securities;

9. There were no instances of keeping in abeyance the rights to dividend, rights shares and bonus shares pending registration of transfer of shares;

10. There were no instances of declaration/ payment of dividend; transfer of unpaid/ unclaimed dividend/other amounts as applicable to the Investor Education and Protection Fund in accordance with Section 125 of the Act;

11. The Company has complied with provisions relating to signing of audited financial statements as per the provisions of Section 134 of the Act and report of directors is as per sub - Sections (3), (4) and (5) thereof;

12. Constitution/ appointment/ disclosures of the Directors, Key Managerial Personnel and the remuneration paid to them is in accordance with the provisions of the Act. There were no instances of re-appointments/ resignation/ retirement of Directors or Key Managerial Personnel.

13. Appointment of auditors as per the provisions of Section 139 of the Act. There was no instance of re-appointment /filling up of casual vacancies;

RUCHI BHAVE
FCS:13324
CP:27019
Company Secretary

14. Approvals from the Registrar, wherever required are in accordance with the provisions of the Act. The Company was not required to seek approvals from the Central Government, Tribunal, Regional Director, Court or such other authorities under the various provisions of the Act;

15. The Company has neither accepted or renewed any deposits nor was it required to repay any deposits;

16. Except borrowings from Banks and its Director, the Company has no borrowings from its members, public financial institutions and others. The Company has created and modified charges in that respect, wherever applicable. There were no instances of satisfaction of charge;

17. There were no instances of any loans and investments or guarantees given or securities provided to other bodies corporate or persons falling under Section 186 of the Act;

18. The Company has altered its Memorandum and/ or Articles of Association of the Company.

RUCHI BHAVE
FCS:13324
CP:27019
Company Secretary

Ruchi Bhave
Practicing Company Secretary
FCS: 13324 **CP:** 27019
UIN: I2023MH2474600

PR No.: 7710/2026
UDIN: F013324H000988474

Date: 31st July, 2026
Place: Pune