SWARNSARITA JEWELS INDIA LIMITED

CIN: L36911MH1992PLC068283
Add.: Office No. 104, First Floor, 17/19, Swarn House, Dhanji Street, Zaveri Bazaar Mumbai-400002
Tel. no.: 022-43590000 **Email**: info@swarnsarita.com **Website**: www.swarnsarita.com

May 30, 2025

To,
Asst. General Manager
Department of Corporate Services
BSE Limited,
14th Floor, P.J. Towers, Dalal Street,
Fort, Mumbai- 400 001, Maharashtra

Scrip Code: 526365 / Scrip ID: SWARNSAR

Subject: Outcome of Board Meeting – Audited Financial Results for the quarter and year ended 31st March 2025

Respected Sir/Madam,

We enclose herewith the audited standalone and consolidated financial results of the Company for the quarter and year ended 31st March, 2025, which have been approved and taken on record at the meeting of the Board of Directors of the Company held today, 30th May, 2025.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016 on "Disclosure of the Impact of Audit Qualifications by the Listed Entities", we would like to confirm that M/s. Banshi Jain and Associates, Chartered Accountants (Firm Registration no. 100990W), Statutory Auditors of the Company, have issued Audit Reports with unmodified opinion on the above financial results.

Further, the Board of Director considered and approved the following other agenda(s):

- Approved the Expected Credit Loss (ECL) Model policy for calculation of Expected credit loss percentage on Debtors;

The meeting of Board of Directors held today Commenced at 06:00 P.M. (IST) and concluded at 08:15 P.M. (IST).

You are kindly requested to take the above on record.

Thanking You,

Yours faithfully

FOR SWARNSARITA JEWELS INDIA LIMITED

DEEPAK SUTHAR
Digitally signed by DEEPAK SUTHAR
Date: 2025.05.30 20:20:59 +05'30'

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DEEPAK SUTHAR
Company Secretary and Compliance Officer

SWARNSARITA JEWELS INDIA LIMITED

CIN: L36911MH1992PLC068283
Add.: Office No. 104, First Floor, 17/19, Swarn House, Dhanji Street, Zaveri Bazaar Mumbai-400002
Tel. no.: 022-43590000 **Email**: info@swarnsarita.com **Website**: www.swarnsarita.com

DECLARATION

[Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27 May 2016, it is hereby declared by the Auditors Report for the financial year ended as on March 31, 2025 contains unmodified opinion as provided under the Independent Auditors' Report which is attached herewith for your reference.

You are kindly requested to take the above declaration in your records.

Thanking You,

Yours faithfully

FOR SWARNSARITA JEWELS INDIA LIMITED

DEEPAK SUTHAR
Digitally signed by DEEPAK SUTHAR
Date: 2025.05.30 20:22:23 +05'30'

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DEEPAK SUTHAR
Company Secretary and Compliance Officer

SWARNSARITA JEWELS INDIA LIMITED

CIN : L36911MH1992PLC068283

Corp Office: Office No 104, First Floor, 17/19 Ustad Building Swarn House, Dhanji Street, Mumbadevi, Zaveri bazaar, Mumbai-400003

STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2025

(Rs. In Lacs)

Sr.No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	14,317.14	19,690.63	15,413.01	67,369.58	68,116.85
2	Other Income	157.46	153.42	151.32	586.49	478.33
	Total Income (1+2)	**14,474.60**	**19,844.06**	**15,564.33**	**67,956.07**	**68,595.18**
3	Expenses					
	a. Cost of Material Consumed	16,712.96	20,224.97	15,220.22	66,329.40	66,420.55
	b. Changes in Inventories of finished goods, work in progress & stock in trade	(2,424.36)	(1,190.34)	(182.82)	(1,100.77)	(372.52)
	c. Employees benefit expenses	138.21	112.32	125.02	482.65	501.06
	d. Finance Cost	129.15	186.42	164.69	650.35	859.66
	e. Depreciation and amortisation expenses	10.12	9.44	9.00	37.26	30.34
	f. Other expenses	188.76	70.73	118.41	450.68	465.48
	Total Expenses(3)	**14,754.84**	**19,413.54**	**15,454.52**	**66,849.57**	**67,904.56**
4	**Profit / (Loss) before Exceptional items and tax (1+2-3)**	(280.24)	430.52	109.81	1,106.50	690.62
5	Exceptional Items	-	-	-	-	-
6	Profit /(Loss) before tax (4-5)	(280.24)	430.52	109.81	1,106.50	690.62
7	Tax Expenses :					
	a.Current tax	(20.62)	108.00	28.80	322.00	174.00
	b.Earliear tax	91.61	-	-	91.61	-
	c.Deferred tax	(35.89)	-	7.98	(35.89)	7.98
8	**Profit for the year(6-7)**	(315.34)	322.52	73.03	728.78	508.64
9	Other Comprehensive Income	(10.80)	-	(7.55)	(10.80)	(7.55)
10	**Total Comprehensive Income for the period (8+9) (Comprising Profit(Loss) and Other Comprehensive Income for the period)**	(304.54)	322.52	80.58	739.58	516.19
11	**Paid-up Equity Share Capital (Face value of Rs.10 each)**	2,083.76	2,083.76	2,083.76	2,083.76	2,083.76
12	**Reserves excluding revaluation reserve**				10,999.24	10,259.65
13	**Earnings Per Share (Face value of rs.10 each)**					
	a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized) (INR)	(1.51)	1.54	0.35	3.49	2.44
	b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized) (INR)	(1.51)	1.54	0.35	3.49	2.44

Notes :

1. The above standalone audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2025. The Statutory Auditors of the Company have carried out audit of standalone annual financial results per required under Regulation 33 and Regulation 52(4) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

2. The format for audited result as prescribed in SEBI circular CIR/CFD/CMD/75/2015 dated 30th Novemeber,2015 has been modified to comply with requirements of SEBI circular dated 05th July,2016 Ind AS and schedule III the Companies Act,2013.

3. The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31,2025 and the unaudited published year to date figures upto December 31, 2024, being the end of the third quarter of the financial year, which was subjected to a limited review.

4. The company has only one reportable segment and thus segment reporting is not given as Ind AS 108 "Operating Segment" issued by ICAI.

5. The figure for the corresponding period have been regrouped and rearranged wherever necessary to make them comparable.

For SWARNSARITA JEWELS INDIA LTD

SUNNY M CHORDIA
WHOLE TIME DIRECTOR
DIN : 06664041

Place : Mumbai
Date : 30th May, 2025

SWARNSARITA JEWELS INDIA LIMITED
CIN : L36911MH1992PLC068283
Corp Office: Office No 104, First Floor, 17/19 Ustad Building Swarn House, Dhanji Street, Mumbadevi, Zaveri bazaar, Mumbai-4000

STANDALONE BALANCE SHEET AS ON 31ST MARCH 2025

(Rs. In Lakhs)

Particular	As at 31.03.2025	As at 31.03.2024
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	91.08	633.62
Right to Use Assets	6.35	3.31
Intangible Assets	1.27	1.50
Financial Assets		
Investments	1,000.00	1,000.00
Other Financial Assets	364.04	336.04
Deferred Tax Assets (Net)	22.16	(13.73)
Total Non-Current Assets	**1,484.89**	**1,960.74**
Current Assets		
Inventories	7,757.03	7,643.64
Financial Assets		
Investments	0.21	0.17
Trade Receivables	5,395.65	5,537.23
Cash and Cash Equivelants	87.16	941.69
Bank Balances Other than Cash and Cash Equivelants	792.72	1,043.70
Loans and Advances	5,888.31	5,041.91
Other Financial Assets	11.76	10.10
Other Current Assets	542.92	358.44
Total Current Assets	**20,475.75**	**20,576.88**
Total Assets	**21,960.64**	**22,537.62**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	2,083.76	2,083.76
Other Equity	10,999.24	10,259.65
Total Equity	**13,083.00**	**12,343.41**
Liabilities		
Non -Current Liabilities		
Long Term Provisions	36.56	34.32
Financial Liability		
Lease Liability	3.99	-
Borrowings	320.05	858.29
Total Non-Current Liabilities	**360.60**	**892.62**
Current liabilities		
Financial liabilities		
Borrowings	8,214.98	9,167.24
Trade Payables Due to:		
Micro and Small Enterprise	-	-
Other than Micro and Small Enterprise	0.04	86.45
Lease Liability	2.70	3.74
Other Financial Liabilities	120.12	203.26
Other Current Liabilities	82.58	45.97
Short Term Provisions	25.58	25.49
Current Tax Liabilities (Net)	71.03	(230.56)
Total Current Liabilities	**8,517.03**	**9,301.60**
Total Equity and Liabilities	**21,960.64**	**22,537.62**

SWARNSARITA JEWELS INDIA LIMITED

SWARNSARITA JEWELS INDIA LIMITED

DIRECTOR

SWARNSARITA JEWELS INDIA LIMITED
CIN : L36911MH1992PLC068283
Corp Office: Office No 104, First Floor, 17/19 Ustad Building Swarn House, Dhanji Street, Mumbadevi, Zaveri bazaar, Mumbai-400003
Standalone Statement of Profit and loss for the year ended 31st March 2025

(Rs. In lakhs)

Particulars	Year Ended 31 March 2025	Year Ended 31 March 2024
Revenue from operation	67,369.58	68,116.85
Other Income	586.49	478.33
Total Income	**67,956.06**	**68,595.18**
Expenses		
Cost of material consumed	66,329.40	66,420.55
Changes in Inventories of Finished Goods and Stock - In - Trade	(1,100.77)	(372.52)
Employee Benefit Expenses	482.65	501.06
Financial Costs	650.35	859.66
Depreciation and Amortization Expenses	37.26	30.34
Other Expenses	450.68	465.48
Total Expenses	**66,849.56**	**67,904.56**
Profit before tax	**1,106.51**	**690.63**
Tax Expense		
Current Tax	322.00	174.00
Tax for Earlier Year	91.61	-
Deferred Tax	(35.89)	7.98
Profit for the period	**728.79**	**508.64**
Other comprehensive income		
(A) Items that will not be reclassified to profit or loss		
Income tax relating to items that will not be reclassified to profit or loss	-	-
Actuarial Gains/Losses on Gratuity Provision	(10.80)	(7.55)
(B) Items that will be reclassified to profit or loss		
Income tax relating to items that will be reclassified to profit or loss	-	-
Total other comprehensive Income	(10.80)	(7.55)
Total Comprehensive Income for the period	**739.59**	**516.18**
Earning per equity share		
Basic	3.49	2.44
Diluted	3.49	2.44

SWARNSARITA JEWELS INDIA LIMITED

SWARNSARITA JEWELS INDIA LIMITED
DIRECTOR

SWARNSARITA JEWELS INDIA LIMITED
CIN : L36911MH1992PLC068283

Corp Office: Office No 104, First Floor, 17/19 Ustad Building Swarn House, Dhanji Street, Mumbadevi, Zaveri bazaar, Mumbai-400003
STANDALONE CASHFLOW STATEMENT

(Rs. In Lakhs)

Particulars	2025	2024
Net Cash Flow From Operating Activities		
Profit before tax	1,106.51	690.63
Adjustment for :		
Depreciation and amortization of expenses	37.26	30.34
Gain/Loss on Investments	(0.05)	(0.02)
Loss on Sale of Fixed Assets	51.89	-
Actuarial Gain or Loss on post employement benefit	10.80	7.55
Insurance reovery for loss of Gold theft	-	-
Loss on Revaluation financial hedge at fair value	-	-
Interest Expenses (Net)	82.79	432.51
Operating Profit Before Working Capital Changes	**1,289.19**	**1,161.00**
1) (Increase) / Decrease in Inventories	(113.38)	(66.79)
2) (Increase) / Decrease in Trade Receivables	141.58	3,688.73
3) (Increase) / Decrease in Loans	(846.39)	(3,977.35)
4) (Increase) / Decrease in Other Financial Assets	(12.28)	(1.82)
6) (Increase) / Decrease in Other Current Assets	(184.47)	37.35
7) Increase / (Decrease) in Trade and other payable	(86.40)	(212.96)
8) Increase / (Decrease) in Other financial liabilities	(83.14)	105.40
9) Increase / (Decrease) in Short term Provision	0.08	3.19
10)Increase / (Decrease) in Long Term Provision	2.23	2.22
11) Increase / (Decrease) in Other Current Liabilities	36.60	14.05
12) Increase / (Decrease) in Lease Liabilities	2.96	(4.91)
Cash Generated From Operations	**146.59**	**748.11**
Income Tax Paid	(112.02)	(235.79)
Net Cash From Operating Activities	**34.57**	**512.32**
Cash Flow From Investing Activities		
Payment for purchase of property, plant and equipment	(49.41)	(182.49)
Sale of Property Plant and Equipment	500.00	-
Proceeds from disposal/redemption of investments	-	-
Interest received	567.56	427.15
Net Cash Used In Investment Activities	**1,018.15**	**244.66**
Cash Flow From Financing Activities		
Short Term Borrowings	(1,490.50)	(1,673.22)
Interest paid	(650.35)	(859.66)
Net Cash Used In Financing Activities	**(2,140.85)**	**(2,532.88)**
Net change in cash and cash equivalents	**(1,088.13)**	**(1,775.90)**
Cash And Cash Equivalents As At The Commencement of the Year (Opening Balance)	941.69	1,192.56
Bank Balances Other than Cash and Cash Equivelants of the Year (Opening Balance)	1,375.15	2,900.17
Cash And Cash Equivalents As At The End of the Year	87.16	941.69
Bank Balances Other than Cash and Cash Equivelants of the Year (Closing Balance)	1,141.55	1,375.15
Net Increase / (Decrease) As Disclosed Above	**(1,088.13)**	**(1,775.90)**

SWARNSARITA JEWELS INDIA LIMITED

SWARNSARITA JEWELS INDIA LIMITED
DIRECTOR

SWARNSARITA JEWELS INDIA LIMITED

CIN : L36911MH1992PLC068283

Corp Office: Office No 104, First Floor, 17/19 Ustad Building Swarn House, Dhanji Street, Mumbadevi, Zaveri bazaar, Mumbai-400003

CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2025

(Rs. In Lacs)

Sr.No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	15,787.26	21,865.14	17,124.52	76,136.97	76,969.32
2	Other Income	37.63	28.96	45.71	104.57	157.82
	Total Income (1+2)	**15,824.89**	**21,894.11**	**17,170.23**	**76,241.54**	**77,127.14**
3	Expenses					
	a. Cost of Material Consumed	18,075.76	22,524.59	16,128.51	74,562.15	74,139.54
	b. Changes in Inventories of finished goods, work in progress & stock in trade	(2,454.13)	(1,407.00)	572.99	(1,114.81)	307.57
	c. Employees benefit expenses	173.77	141.90	146.60	592.71	583.24
	d. Finance Cost	130.85	195.05	163.18	684.28	859.67
	e. Depreciation and amortisation expenses	10.47	9.81	9.49	38.63	32.15
	f. Other expenses	250.63	90.14	117.38	571.00	543.51
	Total Expenses(3)	**16,187.33**	**21,554.49**	**17,138.14**	**75,333.95**	**76,465.67**
4	**Profit / (Loss) before Exceptional items and tax (1+2-3)**	(362.45)	339.62	32.08	907.58	661.47
5	Exceptional Items	-	-	-	-	-
6	Profit /(Loss) before tax (4-5)	(362.45)	339.62	32.08	907.58	661.47
7	Tax Expenses :					
	a.Current tax	(20.48)	110.24	16.65	322.00	174.00
	b.Earlier tax	91.61	-	-	91.61	-
	c.Deferred tax	(36.29)	-	8.16	(36.29)	8.16
8	**Profit for the year(6-7)**	(397.29)	229.38	7.26	530.26	479.31
9	Other Comprehensive Income	(10.80)	-	(7.55)	(10.80)	(7.55)
10	**Total Comprehensive Income for the period (8+9) (Comprising Profit(Loss) and Other Comprehensive Income for the period)**	(386.48)	229.38	14.81	541.06	486.86
11	**Paid-up Equity Share Capital (Face value of Rs.10 each)**	2,083.76	2,083.76	2,083.76	2,083.76	2,083.76
12	**Reserves excluding revaluation resereve**				10,722.18	10,181.12
13	**Earnings Per Share (Face value of rs.10 each)**					
	a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized) (INR)	(1.85)	1.10	0.07	2.54	2.30
	b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized) (INR)	(1.90)	1.10	0.03	2.54	2.30

SEGMENT REVENUE,RESULT,CAPITAL EMPLOYED FOR THE QUARTER & YEAR ENDED 31ST MARCH,2025

PARTICULARS	QUARTER ENDED			YEAR ENDED	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
1.SEGMENT REVENUE					
Jewellery	15,929.47	22,002.29	17,259.18	76,659.21	77,383.57
Trading	16.40	16.26	16.67	65.40	64.25
Total	**15,945.87**	**22,018.56**	**17,275.85**	**76,724.61**	**77,447.82**
Less:Inter segment Revenue	120.99	124.45	105.62	483.08	320.68
Net Sales/ Income from operation	**15,824.89**	**21,894.11**	**17,170.23**	**76,241.54**	**77,127.14**
2.SEGMENT RESULT					
Jewellery	(363.29)	338.58	16.93	903.00	603.50
Trading	0.84	1.03	15.16	4.58	57.97
Total	**(362.45)**	**339.62**	**32.09**	**907.58**	**661.47**
Unallocable Expenses	-	-	-	-	-
Operating Income	(362.45)	339.62	32.08	907.58	661.47
Other Income	-	-	-	-	-
Profit Before Tax	**(362.45)**	**339.62**	**32.08**	**907.58**	**661.47**
3. Capital Employed					
Jewellery	13,968.68	14,331.98	13,065.69	13,968.68	13,065.69
Trading	866.20	865.37	861.62	866.20	861.62
	14,834.89	15,197.35	13,927.31	14,834.89	13,927.31
Add:-Unallocable Assets(net)	-	-	-	-	-
Total Capital Employed	**14,834.89**	**15,197.35**	**13,927.31**	**14,834.89**	**13,927.31**

Notes :

1. The Consolidated Audited Financial Results include Swarnsarita Jewels India Limited ("the Holding Company") and its wholly owned Subsidiary Company Swarnsarita Trading Private Limited (hereinafter referred to as the "Group").

2. The above consolidated financials results have been reviewed by Audit Committee, and taken on record by the board of directors at their meeting held on 30th May 2024. The Statutory Auditors have also conducted Limited review of the above results and are in terms of Regulation 33 of the SEBI (Listings Obligations and Disclosure reuirements) Regulation, 2015

3. The format for audited result as prescribed in SEBI circular CIR/CFD/CMD/75/2015 dated 30th Novemeber,2015 has been modified to comply with requirements of SEBI circular dated 05th July,2016 Ind AS and schedule III the Companies Act,2013.

4. The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31,2025 and the unaudited published year to date figures upto December 31, 2024, being the end of the third quarter of the financial year, which was subjected to a limited review.

5. The figure for the corresponding period have been regrouped and rearranged wherever necessary to make them comparable.

Place : Mumbai
Date : 30th May, 2025

SWARNSARITA JEWELS INDIA LIMITED

For SWARNSARITA JEWELS INDIA LTD

(SUNNY M CHORDIA
WHOLE TIME DIRECTOR
DIN : 05664041

SWARNSARITA JEWELS INDIA LIMITED
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2025

(Rs. In Lakhs)

Particular	As at 31.03.2025	As at 31.03.2024
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	94.42	636.95
Right to Use Assets	6.34	3.31
Intangible Assets	1.27	1.50
Financial Assets		
Investments	-	-
Other Financial Assets	364.04	336.04
Deferred Tax Assets (Net)	23.07	(13.22)
Other Non-Current Assets	997.10	997.10
Total Non-Current Assets	**1,486.23**	**1,961.67**
Current Assets		
Inventories	10,901.41	10,938.36
Financial Assets		
Investments	0.21	0.17
Trade Receivables	8,729.83	8,758.43
Cash and Cash Equivelants	92.06	948.27
Bank Balances Other than Cash and Cash Equivelants	792.72	1,043.70
Loans and Advances	-	47.07
Other Financial Assets	12.25	10.10
Current Tax Assets (Net)		
Other Current Assets	519.33	370.48
Total Current Assets	**21,047.81**	**22,116.57**
Total Assets	**22,534.03**	**24,078.24**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	2,083.76	2,083.76
Other Equity	10,722.18	10,181.12
Total Equity	**12,805.94**	**12,264.88**
Liabilities		
Non -Current Liabilities		
Long Term Provisions	36.56	34.32
Financial Liability		
Borrowings	320.05	858.29
Lease Liability	3.99	-
Other Financial Liabilities	25.49	25.40
Total Non-Current Liabilities	**386.09**	**918.01**
Current liabilities		
Financial liabilities		
Borrowings	8,317.23	9,910.39
Trade Payables Due to:		
Micro and Small Enterprise	-	-
Other than Micro and Small Enterprise	506.01	679.57
Lease Liability	2.70	3.74
Other Financial Liabilities	327.37	393.75
Other Current Liabilities	100.02	107.19
Short Term Provisions	25.58	25.49
Current Tax Liabilities (Net)	63.07	(224.78)
Total Current Liabilities	**9,341.99**	**10,895.36**
Total Equity and Liabilities	**22,534.03**	**24,078.24**

SWARNSARITA JEWELS INDIA LIMITED

SWARNSARITA JEWELS INDIA LIMITED

DIRECTOR

SWARNSARITA JEWELS INDIA LIMITED

Consolidated Statement of Profit and loss for the year ended 31st March 2025

(Rs. In lakhs)

Particulars	Year Ended 31 March 2025	Year Ended 31 March 2024
Revenue from operation	76,136.97	76,969.32
Other Income	104.57	157.82
Total Income	**76,241.53**	**77,127.14**
Expenses		
Cost of material consumed	74,562.15	74,139.54
Changes in Inventories of Finished Goods and Stock - In - Trade	(1,114.81)	307.57
Employee Benefit Expenses	592.71	583.24
Financial Costs	684.28	859.67
Depreciation and Amortization Expenses	38.63	32.15
Other Expenses	571.00	543.51
Total Expenses	**75,333.95**	**76,465.67**
Profit before tax	**907.58**	**661.47**
Tax Expense		
Current Tax	322.00	174.00
Tax for Earlier Year	91.61	-
Deferred Tax	(36.29)	8.16
Profit for the period	**530.26**	**479.30**
Other comprehensive income		
(A) Items that will not be reclassified to profit or loss		
Income tax relating to items that will not be reclassified to profit or loss	-	-
Actuarial Gains/Losses on Gratuity Provision	(10.80)	(7.55)
(B) Items that will be reclassified to profit or loss		
Income tax relating to items that will be reclassified to profit or loss	-	-
Total other comprehensive Income	(10.80)	(7.55)
Total Comprehensive Income for the period	**541.06**	**486.85**
Earning per equity share		
Basic	2.54	2.30
Diluted	2.54	2.30

SWARNSARITA JEWELS INDIA LIMITED

DIRECTOR

SWARNSARITA JEWELS INDIA LIMITED

SWARNSARITA JEWELS INDIA LIMITED

CIN : L36911MH1992PLC068283

Corp Office: Office No 104, First Floor, 17/19 Ustad Building Swarn House, Dhanji Street, Mumbadevi, Zaveri bazaar, Mumbai-400003

CONSOLIDATED CASHFLOW STATEMENT

(Rs. In lakhs)

Particulars	2025	2024
Net Cash Flow From Operating Activities		
Profit before tax	907.58	661.47
Adjustment for :		
Depreciation and amourtization of expenses	38.63	32.15
Gain/Loss on Investments	(0.05)	(0.02)
Profit on Sale of Fixed Assets	51.89	-
Actuarial Gain or Loss on post employement benefit	10.80	7.55
Remeasurement of financial instruments	-	-
Loss on Revaluation financial hedge at fair value	-	-
Interest Expenses (Net)	598.88	753.03
Operating Profit Before Working Capital Changes	**1,607.73**	**1,454.18**
1) (Increase) / Decrease in Inventories	36.95	132.96
2) (Increase) / Decrease in Trade Receivables	28.60	(1,181.87)
3) (Increase) / Decrease in Loans	47.07	(2.19)
4) (Increase) / Decrease in Other Financial Assets	(12.77)	(1.82)
5) (Increase) / Decrease in Other Non Current Assets	-	-
6) (Increase) / Decrease in Other Current Assets	(148.85)	145.68
7) Increase / (Decrease) in Trade and other payable	(173.56)	(100.22)
8) Increase / (Decrease) in Other financial liabilities	(66.29)	272.18
9) Increase / (Decrease) in Short term Provision	0.09	3.19
10)Increase / (Decrease) in Long Term Provision	2.24	2.22
11) Increase / (Decrease) in Other Current Liabilities	(7.16)	26.14
12) Increase / (Decrease) in Lease Liabilities	2.95	(4.91)
Cash Generated From Operations	**1,317.00**	**745.55**
Income Tax Paid	(125.75)	(265.06)
Net Cash From Operating Activities	**1,191.25**	**480.49**
Cash Flow From Investing Activities		
Payment for purchase of property, plant and equipment	(50.79)	(184.07)
Sale of Property Plant and Equipment	500.00	-
Proceeds from disposal/redemption of investments	-	-
Interest received	85.40	106.64
Net Cash Used In Investment Activities	**534.60**	**(77.44)**
Cash Flow From Financing Activities		
Short Term Borrowings	(2,131.40)	(1,313.62)
Interest paid	(684.28)	(859.67)
Net Cash Used In Financing Activities	**(2,815.68)**	**(2,173.28)**
Net change in cash and cash equivalents	**(1,089.81)**	**(1,770.24)**
Cash And Cash Equivalents As At The Commencement of the Year (Opening Balance)	948.27	1,193.49
Bank Balances Other than Cash and Cash Equivelants of the Year (Opening Balance)	1,375.15	2,900.17
Cash And Cash Equivalents As At The End of the Year	92.06	948.27
Bank Balances Other than Cash and Cash Equivelants of the Year (Closing Balance)	1,141.55	1,375.15
Net Increase / (Decrease) As Disclosed Above	**(1,089.81)**	**(1,770.24)**

SWARNSARITA JEWELS INDIA LIMITED

SWARNSARITA JEWELS INDIA LIMITED

DIRECTOR

Banshi Jain & Associates
Chartered Accountants

B. L. Jain
B.Com(Hons), F.C.A
R. B. Golecha
B.Com(Hons), F.C.A
S. B. Dudhawat
B.Com(Hons), F.C.A
Parag Jain
B.Com, F.C.A, D.I.S.A
Anuj B. Golecha
B.Com, F.C.A, D.I.S.A
Vishal Sheth
B.Com, F.C.A

INDEPENDENT AUDITOR'S REPORT ON STANDALONE QUARTERLY FINANCIAL RESULT AND YEAR TO DATE RESULT OF THE SWARNSARITA JEWELS INDIA LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AN DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

TO

THE BOARD OF DIRECTORS OF SWARNSARITA JEWELS INDIA LIMITED

Opinion

We have audited the accompanying standalone annual financial results ('the Statement') of SWARNSARITA JEWELS INDIA LIMITED ("the Company"), for the quarter and year ended 31st March, 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
In our opinion and to the best of our information and according to the explanations given to us, the Result:

i) Is presented in accordance with the requirements of Regulation 33 of the listing regulations in this regard and

ii) Give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards ('Ind As') as prescribed under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31st March, 2025.

Basis for Opinion

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

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Responsibility of Management and Board of Director's for the Standalone Financial Results

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

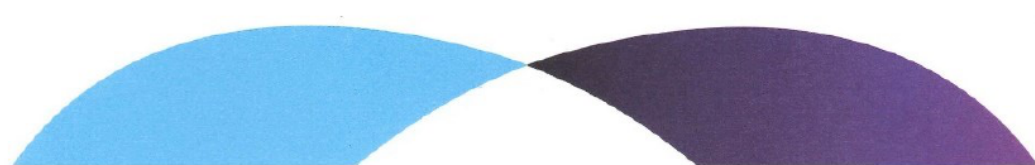
Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that Includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgement and maintain professional skepticism throughout the audit. We also-

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for aur opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls 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 of opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are Inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone 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 result 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 Matter

The standalone financial results include the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

For Banshi Jain & Associates
Chartered Accountants
(Firm's Registration No.100990W)

Rohit Ramanlal Golecha
Digitally signed by Rohit Ramanlal Golecha
Date: 2025.05.30 19:58:10 +05'30'

Place: Mumbai
Date: 30/05/2025

Rohit Golecha
Partner
Membership No.**143853**
UDIN: **25143853BMIAZM1683**

Banshi Jain & Associates
Chartered Accountants

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B.Com, F.C.A, D.I.S.A
Vishal Sheth
B.Com, F.C.A

INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATED QUARTERLY FINANCIAL RESULT AND YEAR TO DATE RESULT OF THE SWARNSARITA JEWELS INDIA LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AN DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

TO

THE BOARD OF DIRECTORS OF SWARNSARITA JEWELS INDIA LIMITED

Opinion

We have audited the accompanying consolidated annual financial results ('the Statement') of Swarnsarita Jewels India Limited ("the Holding Company") and Swarnsarita Trading Pvt Ltd ("the Subsidiary Company"), together referred to as 'the Group', for the quarter and year ended 31st March, 2025 attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the Result:

i) Includes the annual financial results of the subsidiary company;

ii) Is presented in accordance with the requirements of Regulation 33 of the listing regulations in this regard and

iii) Give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards ('Ind As') as prescribed under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group for the year ended 31st March, 2025.

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Basis for Opinion

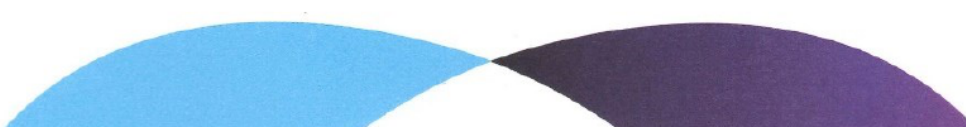
We conducted our audit of the consolidated financial results in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results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

Responsibility of Management and Board of Director's for the Consolidated Financial Results

The Holding company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial results that give a true and fair view of the financial position, financial performance and cash flows of the Group in accordance with accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, management is responsible for assessing the Group'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 management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.



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Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

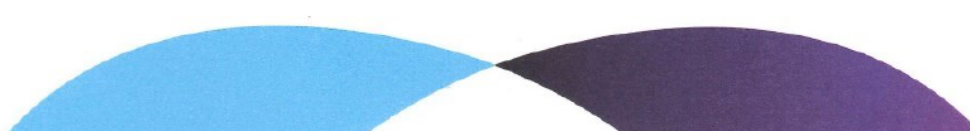
As part of an audit in accordance with Standards on Auditing, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(I) of the Act, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's 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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



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- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated 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 result 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 Matter

The consolidated financial results include the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

For Banshi Jain & Associates
Chartered Accountants
(Firm's Registration No.100990W)

Rohit Ramanlal Golecha
Digitally signed by Rohit Ramanlal Golecha
Date: 2025.05.30 19:51:35 +05'30'

Place: Mumbai
Date: 30/05/2025

Rohit Golecha
Partner
Membership No.**143853**
UDIN: **25143853BMIAZL9281**