

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, 2026

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 2026

Respected Sir/Madam,

We enclose herewith the audited standalone and consolidated financial results of the Company for the quarter and year ended 31st March, 2026, which have been approved and taken on record at the meeting of the Board of Directors of the Company held today, 30th May, 2026.

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 appointment of the appointment of M/s. Viral P Shah & Co., Chartered Accountants, Ahmedabad, as an Internal Auditor of the Company for F.Y.2026-27;
- Approved the revision of Loan policy for all employees as a part of the conditions of service, as extended by the company to all its employees including Directors and KMPs in line with the Section 185 of the Companies Act, 2013.

It is available at the website of the Company at <https://www.swarnsarita.com/investor-information.php> in investor information>> Policy tab.

The meeting of Board of Directors held today Commenced at 05:00 P.M. (IST) and concluded at 07:00 P.M. (IST).

You are kindly requested to take the above on record.

Thanking You,
Yours faithfully

FOR SWARNSARITA JEWELS INDIA LIMITED

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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

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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, 2026 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

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DEEPAK SUTHAR

Company Secretary and Compliance Officer

SWARNASARITA JEWELS INDIA LIMITED

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

CIN : L36911MH1992PLC068283

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

(Rs. In Lacs)

Sr.No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
	Income					
1	Revenue from Operations	21,639.50	19,588.38	14,317.14	78,527.46	67,369.58
2	Other Income	763.56	42.23	157.46	1,084.27	586.49
	Total Income (1+2)	22,403.06	19,630.61	14,474.60	79,611.72	67,956.07
	Expenses					
3	a. Cost of Material Consumed	23,136.05	21,018.56	16,712.96	78,332.57	66,329.40
	b. Changes in Inventories of finished goods, work in progress & stock in trade	(1,259.64)	(1,874.84)	(2,424.36)	(2,026.31)	(1,100.77)
	c. Employees Benefit Expenses	135.61	129.20	138.21	534.08	482.65
	d. Finance Costs	148.01	123.78	129.15	549.00	650.35
	e. Depreciation and Amortisation Expenses	8.37	7.31	10.12	29.46	37.26
	f. Other Expenses	298.54	92.17	188.76	602.12	450.68
	Total Expenses(3)	22,466.94	19,496.18	14,754.84	78,020.92	66,849.57
4	Profit / (Loss) for the year/period before exceptional items and tax (1+2-3)	(63.88)	134.42	(280.24)	1,590.80	1,106.50
5	Exceptional Items	-	-	-	-	-
6	Profit /(Loss) for the year/period after exceptional items and before tax (4-5)	(63.88)	134.42	(280.24)	1,590.80	1,106.50
7	Tax Expenses :					
	a. Current Tax	23.52	28.53	(20.62)	436.89	322.00
	b. Earlier Tax	-	-	91.61	11.86	91.61
	c. Deferred Tax	-	-	(35.89)	(21.16)	(35.89)
8	Profit / (Loss) for the year/period after Tax (6-7)	(87.40)	105.89	(315.34)	1,163.20	728.78
9	Other Comprehensive Income / (Loss)	-	-	(10.80)	8.40	(10.80)
10	Total Comprehensive Income (8+9)	(87.40)	105.89	(304.54)	1,154.80	739.58
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
13	Earnings per share (Face value of Rs.10 each)					
	a) Basic (in Rs.) (not annualised for the quarter/half year ended)	(0.42)	0.51	(1.51)	5.53	3.49
	b) Diluted (in Rs.) (not annualised for the quarter/half year ended)	(0.42)	0.51	(1.51)	5.53	3.49

Selected explanatory notes to the Audited Standalone Financial Results for the quarter and year ended March 31,2026

- The above Audited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2026.
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.
- The Audited Standalone Financial Results of Swarnsarita Jewels India Limited ("the Company") have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The format for Audited Result as prescribed in SEBI circular CIR/CFD/CMD/75/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI circular dated 05th July, 2016 Ind AS and schedule III the Companies Act, 2013.
- The figures for the quarter ended March 31, 2026 are the balancing figures between Audited figures in respect of the full financial year ended March 31, 2026 and published year to date figures for nine months upto December 31, 2025, being the end of the third quarter of the financial year, which was subjected to a Limited Review by the Statutory Auditors.
- On November 21st, 2025, the Government of India notified the four new Labour Codes (the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020) consolidating 29 labour laws. The Company has done a preliminary assessment, no material financial impact is presently envisaged. The Government of India is in the process of notifying related rules of the New Labour Codes and the impact of these will be evaluated and appropriately accounted as and when notified.
- The Company has only one reportable segment and thus segment reporting is not given as Ind AS 108 "Operating Segment" issued by ICAI.
- The comparatives for the prior periods have been regrouped/ reclassified wherever necessary to conform with the current period classification. The impact of such regroupings/ reclassifications is not material to these standalone financial results.

For and On behalf of the Board of Directors of Swarnsarita Jewels India Limited



 Mahendra M. Chordia
 Managing Director
 DIN : 00175686

 Place : Mumbai
 Date : May 30, 2026


STANDALONE BALANCE SHEET AS ON 31ST MARCH 2026

(Rs. In Lakhs)

Particular	As at 31.03.2026	As at 31.03.2025
ASSETS		
Non-Current Assets		
Property, Plant and Equipments	103.05	91.08
Right to Use Assets	3.53	6.35
Intangible Assets	2.75	1.27
Financial Assets		
Investments	1,000.00	1,000.00
Other Financial Assets	21.01	364.04
Deferred Tax Assets (Net)	43.31	22.16
Total Non-Current Assets	1,173.65	1,484.89
Current Assets		
Inventories	10,907.52	7,757.03
Financial Assets		
Investments	49.14	0.21
Trade Receivables	6,035.42	5,395.65
Cash and Cash Equivalent	73.68	87.16
Bank Balances Other than Cash and Cash Equivalent	237.15	792.72
Loans and Advances	3,193.44	5,888.31
Other Financial Assets	10.98	11.76
Other Current Assets	809.48	542.92
Total Current Assets	21,316.80	20,475.75
Total Assets	22,490.45	21,960.64
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	2,083.76	2,083.76
Other Equity	12,147.70	10,999.24
Total Equity	14,231.46	13,083.00
Liabilities		
Non -Current Liabilities		
Long Term Provisions	51.86	36.56
Financial Liabilities		
Lease Liabilities	0.59	3.99
Borrowings	122.48	320.05
Total Non-Current Liabilities	174.93	360.60
Current liabilities		
Financial liabilities		
Borrowings	6,981.88	8,214.98
Trade Payables Due to:		
Micro and Small Enterprise	113.32	-
Other than Micro and Small Enterprise	476.78	0.04
Lease Liability	3.40	2.70
Other Financial Liabilities	237.13	120.12
Other Current Liabilities	167.08	82.58
Short Term Provisions	33.63	25.58
Current Tax Liabilities (Net)	70.83	71.03
Total Current Liabilities	8,084.06	8,517.03
Total Equity and Liabilities	22,490.45	21,960.64

As per our report of even date

Place: Mumbai
Date: 30-05-2026



For and On behalf of the Board of Directors of
Swarnsarita Jewels India Limited

Mahendra M Chordia

Mahendra M. Chordia
Managing Director
DIN : 00175686

Standalone Statement of Profit and loss for the quarter ended 31st March, 2026

(Rs. In lakhs)

Particulars	Year Ended 31st March 2026	Year Ended 31 March 2025
Revenue from operation	78,527.46	67,369.58
Other Income	1,084.27	586.49
Total Income	79,611.72	67,956.06
Expenses		
Cost of material consumed	78,332.57	66,329.40
Changes in Inventories of Finished Goods and Stock - In - Trade	(2,026.31)	(1,100.77)
Employee Benefit Expenses	534.08	482.65
Financial Costs	549.00	599.12
Depreciation and Amortization Expenses	29.46	37.26
Other Expenses	602.12	501.91
Total Expenses	78,020.92	66,849.56
Profit before tax	1,590.80	1,106.51
Tax Expense		
Current Tax	436.89	322.00
Tax for Earlier Year	11.86	91.61
Deferred Tax	(21.16)	(35.89)
Profit for the period	1,163.20	728.79
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	-	-
(Gain)/Loss on valuation of Shares and mutual fund at fair value	6.34	
Actuarial (Gains)/Losses on Gratuity Provision	8.40	(10.80)
(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	14.74	(10.80)
Total Comprehensive Income for the period	1,148.46	739.59
Earning per equity share		
Basic	5.57	3.49
Diluted	5.57	3.49

The accompanying notes form an integral part of the standalone financial statements.

As per our report of even date

Place: Mumbai
Date: 30-05-2026



For and On behalf of the Board of Directors of
Swarnsarita Jewels India Limited

Mahendra M Chordia

Mahendra M. Chordia
Managing Director
DIN : 00175686

SWARNSARITA JEWELS INDIA LIMITED

CIN : L36911MH1992PLC068283

Registered 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	31-03-2026	31-03-2025
Net Cash Flow From Operating Activities		
Profit before tax	1,590.80	1,106.51
Adjustment for :		
Depreciation and amortization of expenses	29.46	37.26
Gain/Loss on Investments	-	(0.05)
Loss on Sale of Fixed Assets	-	51.89
Actuarial Gain or Loss on post employment benefit	(8.40)	10.80
Insurance recovery for loss of Gold theft	-	-
Loss on Revaluation financial hedge at fair value	-	-
Interest Expenses (Net)	156.79	82.79
Operating Profit Before Working Capital Changes	1,768.65	1,289.19
1) (Increase) / Decrease in Inventories	(3,150.49)	(113.38)
2) (Increase) / Decrease in Trade Receivables	(639.78)	141.58
3) (Increase) / Decrease in Loans	2,694.86	(846.39)
4) (Increase) / Decrease in Other Financial Assets	13.71	(12.28)
5) (Increase) / Decrease in Other Current Assets	(266.55)	(184.47)
6) Increase / (Decrease) in Trade and other payable	590.06	(86.40)
7) Increase / (Decrease) in Other financial liabilities	117.01	(83.14)
8) Increase / (Decrease) in Short term Provision	8.06	0.08
9) Increase / (Decrease) in Long Term Provision	15.30	2.23
10) Increase / (Decrease) in Other Current Liabilities	84.50	36.60
11) Increase / (Decrease) in Lease Liabilities	(2.70)	2.96
Cash Generated From Operations	1,232.63	146.59
Income Tax Paid	(448.95)	(112.02)
Net Cash From Operating Activities	783.68	34.57
Cash Flow From Investing Activities		
Payment for purchase of property, plant and equipment	(40.09)	(49.41)
Sale of Property Plant and Equipment	-	500.00
Proceeds from disposal/redemption of investments	(55.26)	-
Interest received	392.22	567.56
Net Cash Used In Investment Activities	296.86	1,018.15
Cash Flow From Financing Activities		
Short Term Borrowings	(1,430.67)	(1,490.50)
Interest paid	(549.00)	(650.35)
Net Cash Used In Financing Activities	(1,979.67)	(2,140.85)
Net change in cash and cash equivalents	(899.15)	(1,088.13)
Cash And Cash Equivalents As At The Commencement of the Year (Opening Balance)	87.16	941.69
Bank Balances Other than Cash and Cash Equivalents of the Year (Opening Balance)	1,141.55	1,375.15
Cash And Cash Equivalents As At The End of the Year	73.68	87.16
Bank Balances Other than Cash and Cash Equivalents of the Year (Closing Balance)	255.88	1,141.55
Net Increase / (Decrease) As Disclosed Above	(899.15)	(1,088.13)

Note :

The above Statement of Cash Flows has been prepared under indirect method as set out in Ind AS 7, 'Statement of Cash Flows', as specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 (as amended).

All figures in brackets are outflows

The previous year figures have been regrouped and rearranged wherever necessary

As per our report of even date

Place: Mumbai
Date: 30-05-2026



For and On behalf of the Board of Directors of
Swarnsarita Jewels India Limited

Mahendra M. Chordia

Mahendra M. Chordia
Managing Director
DIN : 00175686

SWARNARITA JEWELS INDIA LIMITED						
Registered Office No 104, First Floor, 17/19 Ustad Building Swarn House, Dhanji Street, Mumbadevi, Zaveri bazaar, Mumbai-400003						
CIN : L36911MH1992PLC068283						
STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026						
(Rs. In Lacs)						
Sr.No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
	Income					
1	Revenue from Operations	23,665.06	21,783.76	15,787.26	86,821.46	76,136.97
2	Other Income	700.45	(33.81)	37.63	724.45	104.57
	Total Income (1+2)	24,365.50	21,749.95	15,824.89	87,545.91	76,241.54
3	Expenses					
	a. Cost of Material Consumed	24,961.22	22,312.11	18,075.76	84,333.93	74,562.15
	b. Changes in Inventories of finished goods, work in progress & stock in trade	(990.40)	(1,173.70)	(2,454.13)	(359.06)	(1,114.81)
	c. Employees benefit expenses	152.90	165.26	173.77	639.85	592.71
	d. Finance Cost	202.99	123.80	130.85	604.00	684.28
	e. Depreciation and amortisation expenses	8.76	7.72	10.47	30.97	38.63
	f. Other expenses	307.50	99.71	250.63	633.64	571.00
	Total Expenses(3)	24,642.96	21,534.91	16,187.33	85,883.33	75,333.95
4	Profit / (Loss) for the year/period before exceptional items and tax (1+2-3)	(277.46)	215.04	(362.45)	1,662.58	907.58
5	Exceptional Items	-	-	-	-	-
6	Profit / (Loss) for the year/period after exceptional items and before tax (4-5)	(277.46)	215.04	(362.45)	1,662.58	907.58
7	Tax Expenses :					
	a. Current tax	389.16	47.73	(20.48)	436.89	322.00
	b. Earlier tax	11.86	-	91.61	11.86	91.61
	c. Deferred tax	-	-	(36.29)	-	(36.29)
8	Profit / (Loss) for the year/period after Tax (6-7)	(678.48)	167.31	(397.29)	1,213.83	530.26
9	Other Comprehensive Income / (Loss)	14.74	-	(10.80)	14.74	(10.80)
10	Total Comprehensive Income for the year/period (8+9)	(693.22)	167.31	-386.48	1,199.09	541.06
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	-	-	-	-	10,722.18
13	Earnings Per Share (Face value of Rs.10 each)					
	a) Basic (in Rs.) (not annualised for the quarter/half year ended)	(3.32)	0.80	(1.85)	5.75	2.54
	b) Diluted (in Rs.) (not annualised for the quarter/half year ended)	(3.25)	0.80	(1.90)	5.75	2.54
Segment Revenue, Result, Capital Employed for the Quarter Ended 31 March 2026						
PARTICULARS	QUARTER ENDED			YEAR ENDED		
	March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025	
1.SEGMENT REVENUE						
Jewellery	24,405.06	21,808.56	15,929.47	87,829.99	76,659.21	
Rental Income	24.13	17.77	16.40	76.64	65.40	
Total	24,429.18	21,826.33	15,945.87	87,906.63	76,724.61	
Less: Inter segment Revenue	63.68	76.38	120.99	360.72	483.08	
Net Sales/ Income from operation	24,365.50	21,749.95	15,824.89	87,545.91	76,241.54	
2.SEGMENT RESULT						
Jewellery	(298.73)	198.14	(363.29)	1,598.84	903.00	
Trading	21.27	16.91	0.84	63.74	4.58	
Total	(277.46)	215.04	(362.45)	1,662.58	907.58	
Unallocable Expenses	-	-	-	-	-	
Operating Income	(277.46)	215.04	(362.45)	1,662.58	907.58	
Other Income	-	-	-	-	-	
Profit Before Tax	(277.46)	215.04	(362.45)	1,662.58	907.58	
3. Capital Employed						
Jewellery	15,567.52	15,866.25	13,968.68	15,567.52	13,968.68	
Trading	929.95	908.68	866.20	929.95	866.20	
	16,497.47	16,774.93	14,834.89	16,497.47	14,834.89	
Add -Unallocable Assets(net)	-	-	-	-	-	
Total Capital Employed	16,497.47	16,774.93	14,834.89	16,497.47	14,834.89	
Notes :						
1. The Audited Consolidated Financial Results include Swarnsarita Jewels India Limited (Previously known as Swarnsarita Gems Limited) ("the Holding Company") and its wholly owned Subsidiary Company Swarnsarita Trading Private Limited (Previously known as Swarnsarita Realty 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 2026. 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 requirements) Regulation, 2015						
3. The format for audited result as prescribed in SEBI circular CIR/CFD/CMD/75/2015 dated 30th November,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. On November 21st, 2025, the Government of India notified the four new Labour Codes (the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020) consolidating 29 labour laws. The Company has done a preliminary assessment, no material financial impact is presently envisaged. The Government of India is in the process of notifying related rules of the New Labour Codes and the impact of these will be evaluated and appropriately accounted as and when notified.						
5. The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year ended March 31,2026 and the unaudited published year to date figures upto December 31, 2025, being the end of the third quarter of the financial year, which was subjected to a limited review.						
6. The name of the company has been changed from Swarnsarita Gems Limited to Swarnsarita Jewels India Limited vide Certificate of Incorporation from MCA dated 25th November 2021 L36911MH1992PLC068283						
7. The comparatives for the prior periods have been regrouped/ reclassified wherever necessary to conform with the current period classification. The impact of such regroupings/ reclassifications is not material to these standalone financial results.						
Place : Mumbai						
Date : 30th May, 2026						
For and on behalf of the Board of Directors						
Mahendra M. Chordia						
Mahendra M. Chordia						
Managing Director						
DIN: 00175686						

SWARN SARITA JEWELS INDIA LIMITED
CIN : L36911MH1992PLC068283

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2026

(Rs. In Lakhs)

Particular	As at 31.03.2026	As at 31.03.2025
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	105.92	94.42
Right to Use Assets	3.53	6.34
Intangible Assets	2.74	1.27
Financial Assets		
Investments	-	-
Other Financial Assets	21.01	364.04
Deferred Tax Assets (Net)	44.29	23.07
Other Non-Current Assets	1,685.05	997.10
Total Non-Current Assets	1,862.54	1,486.23
Current Assets		
Inventories	11,980.02	10,901.41
Financial Assets		
Investments	49.14	0.21
Trade Receivables	7,627.05	8,729.83
Cash and Cash Equivalents	83.73	92.06
Bank Balances Other than Cash and Cash Equivalents	237.15	792.72
Loans and Advances	-	-
Other Financial Assets	10.90	12.25
Current Tax Assets (Net)		
Other Current Assets	775.83	519.33
Total Current Assets	20,763.81	21,047.81
Total Assets	22,626.35	22,534.03
EQUITY AND LIABILITIES		
Equity		
Equity share capital	2,083.76	2,083.76
Other Equity	11,942.50	10,722.18
Total Equity	14,026.26	12,805.94
Liabilities		
Non -Current Liabilities		
Long Term Provisions	51.86	36.56
Financial Liability		
Borrowings	122.48	320.05
Lease Liability	0.59	3.99
Other Financial Liabilities	27.39	25.49
Total Non-Current Liabilities	202.32	386.09
Current liabilities		
Financial liabilities		
Borrowings	6,981.88	8,317.23
Trade Payables Due to:		
Micro and Small Enterprise	113.32	-
Other than Micro and Small Enterprise	706.05	506.01
Lease Liability	3.40	2.70
Other Financial Liabilities	334.34	327.37
Other Current Liabilities	174.10	100.02
Short Term Provisions	33.63	25.58
Current Tax Liabilities (Net)	51.05	63.07
Total Current Liabilities	8,397.77	9,341.99
Total Equity and Liabilities	22,626.35	22,534.03

As per our report of even date

Place: Mumbai
Date : 30th May, 2026



For and On behalf of the Board of Directors of
Swarnsarita Jewels India Limited

Mahendra M Chordia

Mahendra M. Chordia
Managing Director
DIN: 00175686

SWARNSARITA JEWELS INDIA LIMITED
CIN : L36911MH1992PLC068283

Consolidated Statement of Profit and loss for the year ended 31st March, 2026

(Rs. In lakhs)

Particulars	Year Ended 31st March 2026	Year Ended 31 March 2025
Revenue from operation	86,821.46	76,136.97
Other Income	724.45	104.57
Total Income	87,545.91	76,241.53
Expenses		
Cost of material consumed	84,333.93	74,562.15
Changes in Inventories of Finished Goods and Stock - In - Trade	(359.06)	(1,114.81)
Employee Benefit Expenses	639.85	592.71
Financial Costs	604.00	633.05
Depreciation and Amortization Expenses	30.97	38.63
Other Expenses	633.64	622.23
Total Expenses	85,883.33	75,333.95
Profit before tax	1,662.58	907.58
Tax Expense		
Current Tax	436.89	322.00
Tax for Earlier Year	11.86	91.61
Deferred Tax	(21.23)	(36.29)
Profit for the period	1,235.06	530.26
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	-	-
(Gain)/Loss on valuation of Shares and mutual fund at fair value	6.34	
Actuarial Gains/Losses on Gratuity Provision	8.40	(10.80)
(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	14.74	(10.80)
Total Comprehensive Income for the period	1,220.32	541.06
Earning per equity share		
Basic	5.92	2.54
Diluted	5.92	2.54

The accompanying notes form an integral part of the standalone financial statements.

As per our report of even date

**For and On behalf of the Board of Directors of
Swarnasrita Jewels India Limited**

Place: Mumbai
Date : 30th May, 2026



Mahendra M. Chordia

Mahendra M. Chordia
Managing Director
DIN: 00175686

SWARNSARITA JEWELS INDIA LIMITED

CIN : L36911MH1992PLC068283

Registered 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	March 31, 2026	March 31, 2025
Net Cash Flow From Operating Activities		
Profit before tax	1,662.58	907.58
Adjustment for :		
Depreciation and amortization of expenses	30.97	38.63
Gain/Loss on Investments	-	(0.05)
Profit on Sale of Fixed Assets	-	51.89
Actuarial Gain or Loss on post employment benefit	(8.40)	10.80
Interest Expenses (Net)	572.51	598.88
Operating Profit Before Working Capital Changes	2,257.65	1,607.73
1) (Increase) / Decrease in Inventories	(1,078.62)	36.95
2) (Increase) / Decrease in Trade Receivables	1,102.78	28.60
3) (Increase) / Decrease in Loans	-	47.07
4) (Increase) / Decrease in Other Financial Assets	14.29	(12.77)
6) (Increase) / Decrease in Other Current Assets	(256.53)	(148.85)
7) Increase / (Decrease) in Trade and other payable	313.36	(173.56)
8) Increase / (Decrease) in Other financial liabilities	8.87	(66.29)
9) Increase / (Decrease) in Short term Provision	8.05	0.09
10) Increase / (Decrease) in Long Term Provision	15.30	2.24
11) Increase / (Decrease) in Other Current Liabilities	74.08	(7.16)
12) Increase / (Decrease) in Lease Liabilities	(2.70)	2.95
Cash Generated From Operations	1,768.58	1,317.00
Income Tax Paid	(460.78)	(125.75)
Net Cash From Operating Activities	1,307.80	1,191.25
Cash Flow From Investing Activities		
Payment for purchase of property, plant and equipment	(41.11)	(50.79)
Sale of Property Plant and Equipment	(55.26)	500.00
Interest received	31.50	85.40
Net Cash Used In Investment Activities	(64.88)	534.60
Cash Flow From Financing Activities		
Short Term Borrowings	(1,532.92)	(2,131.40)
Interest paid	(604.00)	(684.28)
Net Cash Used In Financing Activities	(2,136.92)	(2,815.68)
Net change in cash and cash equivalents	(894.00)	(1,089.81)
Cash And Cash Equivalents As At The Commencement of the Year (Opening Balance)	92.06	948.27
Bank Balances Other than Cash and Cash Equivalents of the Year (Opening Balance)	1,141.55	1,375.15
Cash And Cash Equivalents As At The End of the Year	83.73	92.06
Bank Balances Other than Cash and Cash Equivalents of the Year (Closing Balance)	255.88	1,141.55
Net Increase / (Decrease) As Disclosed Above	(894.00)	(1,089.81)

Note :

The above Statement of Cash Flows has been prepared under indirect method as set out in Ind AS 7, 'Statement of Cash Flows', as specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 (as amended).

All figures in brackets are outflows

The previous year figures have been regrouped and rearranged wherever necessary

As per our report of even date

Place: Mumbai
Date : 30th May, 2026



For and On behalf of the Board of Directors of Swarnsarita

Mahendra M Chordia

Mahendra M. Chordia
Managing Director
DIN: 00175686

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 AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

TO

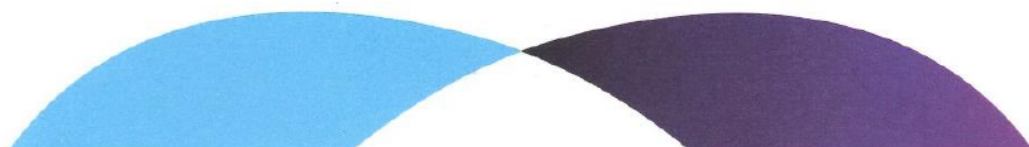
THE BOARD OF DIRECTORS OF SWARNSARITA JEWELS INDIA LIMITED

Opinion

1. We have audited the accompanying Standalone Annual Financial Results ('the Statement') of SWARNSARITA JEWELS INDIA LIMITED ('the Company'), for the quarter and year ended March 31, 2026, 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.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Annual Financial Result:
 - (i) Are 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 March 31, 2026.

Basis for Opinion

3. 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



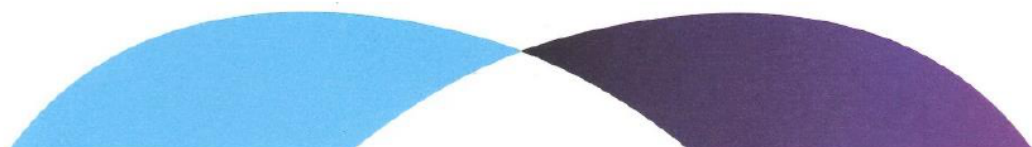
accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Results.

Responsibilities of Management and Board of Directors' for the Standalone Financial Results

4. These Standalone Annual Financial Results have been prepared on the basis of the Standalone Annual Financial Statements and has been approved by the Company's Board of Directors.
5. 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.
6. In preparing the Standalone Financial Results, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. The 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

8. 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.
9. 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 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)(1) 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.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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; and
- 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.

10. Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

11. 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.

12. 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

13. The Standalone Financial Results include the results for the quarter ended March 31, 2026 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)

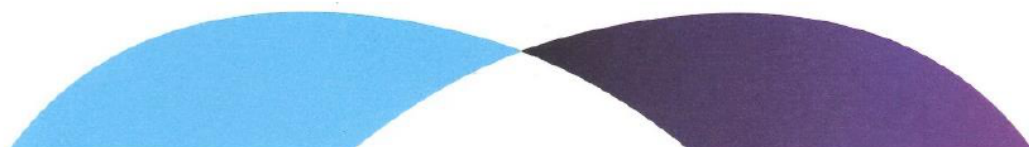
**Rohit
 Ramanlal
 Golecha**

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 Rohit Ramanlal
 Golecha
 Date: 2026.05.30
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Rohit Golecha
 Partner

Membership No. **143853**
 UDIN: 26143853FFBGLB6472

Place: MUMBAI
 Date: 30/05/2026



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 AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

TO

THE BOARD OF DIRECTORS OF SWARNSARITA JEWELS INDIA LIMITED

Opinion

1. We have audited the accompanying Consolidated Annual Financial Results ('the Statement') of Swarnsarita Jewels India Limited ("the Holding Company") and Swarnsarita Trading Private Limited ("the Subsidiary Company"), together referred to as 'the Group', for the quarter and year ended March 31, 2026 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.
2. 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 March 31, 2026.

Basis for Opinion

3. 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.

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

4. These Consolidated Annual Financial Results have been prepared on the basis of the Consolidated Annual Financial Statements and has been approved by the Company's Board of Directors.
5. 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.
6. In preparing the Consolidated Financial Results, Board of Directors are 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.
7. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.

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

8. 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.
9. 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)(1) 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 Board of Directors.
 - Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - 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; and
 - 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.
 - Perform procedure in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.

Banshi Jain & Associates

Chartered Accountants

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

10. Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

11. 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.

12. 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

13. The Consolidated Financial Results include the results for the quarter ended March 31, 2026 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

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Rohit Ramanlal
Golecha
Date: 2026.05.30
18:58:27 +05'30'

Place: MUMBAI
Date: 30/05/2026

Rohit Golecha
Partner

Membership No.143853
UDIN: 26143853ZBEYQG6749