

SWARN SARITA 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

August 14, 2025

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

Respected Sir,

Scrip Code :526365

**Sub: Quarterly Results as on 30th June 2025 - Outcome of Board Meeting held on
August 14, 2025**

With the reference to the above captioned subject, we wish to intimate your esteemed exchange that as decided in the Meeting of the Board of Directors of the Company held today, i.e. Thursday, August 14, 2025, at 05:00 P.M. (IST) for which intimation was already given to you:

- Approved and taken on record the Un-audited Standalone & Consolidated Financial Results along with Limited Review Report in compliance with Indian Accounting Standards (Ind-AS) for the Quarter ended on June 30, 2025;

The said copy of Un-audited Standalone and Consolidated Financial Results for the Quarter ended June 30, 2025 is enclosed for your needful, in pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is also uploaded on the Company's website at www.swarnsarita.com.

The Meeting was concluded at 07:45 P.M. (IST)

Kindly take the same on your records.

Yours faithfully,

FOR SWARN SARITA JEWELS INDIA LIMITED

DEEPAK Digitally signed by
DEEPAK SUTHAR
SUTHAR Date: 2025.08.14
19:57:09 +05'30'

DEEPAK SUTHAR

Company Secretary and Compliance Officer

SWARNSARITA JEWELS INDIA LIMITED

Registered Office: Office No 104, First Floor, 17/19 Ustad Building Swarn House, Dhanji Street, Mumbadevi, Zaveri bazaar, Mumbai-400003
CIN : L36911MH1992PLC068283

Statement of Unaudited Standalone Financial Results for the Quarter Ended June 30, 2025

(Rs. In Lacs)

Sr.No.	Particulars	Quarter Ended			Year Ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	13,527.03	14,317.14	15,005.49	67,369.58
2	Other Income	134.80	157.46	119.73	586.49
	Total Income (1+2)	13,661.83	14,474.60	15,125.22	67,956.07
3	Expenses				
	a. Cost of Material Consumed	12,938.44	16,712.96	12,863.76	66,329.40
	b. Changes in Inventories of finished goods, work in progress & stock in trade	(395.71)	(2,424.36)	1,017.72	(1,100.77)
	c. Employees benefit expenses	136.59	138.21	106.64	482.65
	d. Finance Cost	142.48	129.15	162.11	650.35
	e. Depreciation and amortisation expenses	6.80	10.12	8.52	37.26
	f. Other expenses	109.28	188.76	82.15	450.68
	Total Expenses(3)	12,937.89	14,754.84	14,240.89	66,849.57
4	Profit / (Loss) for the year/period before exceptional items and tax (1+2-3)	723.95	(280.24)	884.33	1,106.50
5	Exceptional Items	-	-	-	-
6	Profit /(Loss) for the year/period after exceptional items and before tax (4-5)	723.95	(280.24)	884.33	1,106.50
7	Tax Expenses :				
	a.Current tax	188.53	(20.62)	216.64	322.00
	b.Earlier tax	-	91.61	-	91.61
	c.Deferred tax	-	(35.89)	-	(35.89)
8	Profit / (Loss) for the year/period after Tax (6-7)	535.42	(315.34)	667.69	728.78
9	Other Comprehensive Income / (Loss)	-	(10.80)	-	(10.80)
10	Total Comprehensive Income for the year/period (8+9) (Comprising Profit/(Loss) and Other Comprehensive Income/(Loss) for the year/period), net of tax	535.42	(304.54)	667.69	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
12	Other Equity				10,999.24
13	Earnings per share (Face value of Rs.10 each)				
	a) Basic (in Rs.) (not annualised for the quarter ended)	2.56	(1.51)	3.20	3.49
	b) Diluted (in Rs.) (not annualised for the quarter ended)	2.56	(1.51)	3.20	3.49

Selected explanatory notes to the Statement of Unaudited Standalone Financial Results for the quarter ended June 30,2025

- The above unaudited standalone financial result for the quarter ended June 30, 2025 were reviewed by the Audit Committee and approved the Board of Directors at their respective meetings held on August 14, 2025.
- The standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 - Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time. and other accounting principles generally accepted in India.
- The format for unaudited results 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.
- Provision for Deferred Tax will be reviewed at the year end.
- 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 quarters / year have been regrouped / reclassified wherever necessary to conform with the current quarter / year classification. The impact of such regroupings / reclassifications are not material to these standalone financial results.

Place : Mumbai

Date : 14th August, 2025

For and on behalf of the Board of Directors



Sunny M Chordia
Whole Time Director
DIN : 06664041

SWARNSARITA JEWELS INDIA LIMITED Registered Office: Office No 104, First Floor, 17/19 Ustd Building Swarn House, Dhanji Street, Mumbai, Zaveri bazaar, Mumbai-400003 CIN : L36911MH1992PLC068283 Statement of Unaudited Consolidated Financial Results for the Quarter Ended June 30, 2025					
(Rs. in Lacs)					
Sr.No.	Particulars	Quarter Ended			Year Ended
		JUNE 30, 2025	March 31, 2025	JUNE 30, 2024	March 31, 2025
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	15,194.36	15,787.26	15,510.32	76,136.97
2	Other Income	11.28	37.63	6.37	104.57
	Total Income (1+2)	15,205.64	15,824.89	15,516.69	76,241.54
3	Expenses				
	a. Cost of Material Consumed	13,828.37	18,075.76	13,651.59	74,562.15
	b. Changes in Inventories of finished goods, work in progress & stock in trade	133.74	(2,454.13)	624.07	(1,114.81)
	c. Employees benefit expenses	161.10	173.77	129.05	592.71
	d. Finance Cost	142.49	130.35	176.81	684.28
	e. Depreciation and amortisation expenses	7.15	10.47	8.85	38.63
	f. Other expenses	114.01	250.63	93.24	571.00
	Total Expenses(3)	14,386.87	16,187.33	14,683.60	75,333.95
4	Profit / (Loss) for the year/period before exceptional items and tax (1+2-3)	818.77	(362.45)	833.09	907.58
5	Exceptional Items	-	-	-	-
6	Profit / (Loss) for the year/period after exceptional items and before tax (4-5)	818.77	(362.45)	833.09	907.58
7	Tax Expenses :				
	a. Current tax	213.19	(20.48)	207.90	322.00
	b. Earlier tax	-	91.81	-	91.61
	c. Deferred tax	-	(36.29)	-	(36.29)
8	Profit / (Loss) for the year/period after Tax (6-7)	605.59	(397.29)	625.19	530.26
9	Other Comprehensive Income / (Loss)	-	(10.80)	-	(10.80)
10	Total Comprehensive Income for the year/period (8+9) (Comprising Profit/(Loss) and Other Comprehensive Income/(Loss) for the year/period), net of tax	605.59	(386.48)	625.19	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
12	Other Equity				10,722.18
13	Earnings Per Share (Face value of Rs.10 each)				
	a) Basic (in Rs.) (not annualised for the quarter ended)	2.90	(1.85)	2.99	2.54
	b) Diluted (in Rs.) (not annualised for the quarter ended)	2.90	(1.85)	2.99	2.54

Segment Revenue, Result, Capital Employed for the Quarter & Year Ended June 30, 2025				
PARTICULARS	QUARTER ENDED			YEAR ENDED
	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
1.SEGMENT REVENUE				
Jewellery	15,312.23	15,929.47	15,613.58	76,659.21
Trading	16.94	16.40	16.47	65.40
Total	15,329.17	15,945.87	15,630.05	76,724.61
Less: Inter segment Revenue	123.53	120.99	113.36	483.08
Net Sales/ Income from operation	15,205.64	15,824.89	15,516.69	76,241.54
2.SEGMENT RESULT				
Jewellery	817.08	(363.25)	818.06	903.00
Trading	1.69	0.84	15.03	4.58
Total	818.77	(362.45)	833.09	907.58
Unallocable Expenses	-	-	-	-
Operating Income	818.77	(362.45)	833.09	907.58
Profit Before Tax	818.77	(362.45)	833.09	907.58
3. Capital Employed				
Jewellery	14,785.76	13,968.66	13,883.75	13,968.66
Trading	867.90	866.20	876.65	866.20
	15,653.66	14,834.89	14,760.40	14,834.89
Add:-Unallocable Assets(net)	-	-	-	-
Total Capital Employed	15,653.66	14,834.89	14,760.40	14,834.89



SWARNSARITA JEWELS INDIA LIMITED

Notes :

1. The above unaudited consolidated financial results for the quarter ended June 30, 2025 were reviewed by the Audit Committee and approved the Board of Directors at their respective meeting held on August 14, 2025.
2. The consolidated financial results of Swarnsarita Jewels India Limited ("the Holding Company") have been prepared in accordance with Indian Accounting Standards (Ind AS), 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.
3. The unaudited Consolidated 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").
4. The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 - Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and SEBI Circular dated 5th July 2016.
5. Provision for Deferred Tax and Current tax will be reviewed at the year end.
6. The format for unaudited 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.
7. The figure for the corresponding period have been regrouped and rearranged wherever necessary to make them comparable.

Place : Mumbai
Date : 14th August, 2025

For and on behalf of the Board of Directors



Sunny M Chordia
Whole Time Director
DIN : 06664041

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).

To the Board of Directors of Swarnsarita Jewels India Limited

- 1) We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of **Swarnsarita Jewels India Limited** ('the Company') for the quarter ended June 30, 2025, 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').
- 2) The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of the Regulations 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



- 5) The Statement includes the results for the quarter ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year ended on that date and the published unaudited year-to-date figures up to the third quarter ended December 31, 2024, prepared in accordance with the recognition and measurement principles laid down in accordance with Ind AS 34 "Interim Financial Reporting". Our conclusion on the statement is not modified in respect of the above matter.

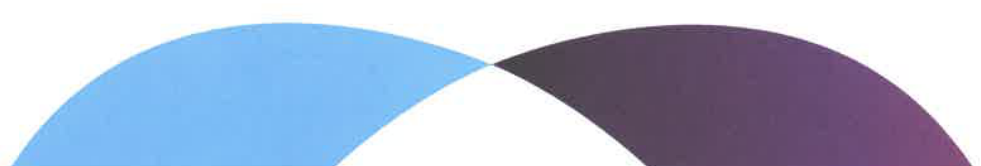
For Banshi Jain and Associates
Chartered Accountants
(FRN: 100990W)



Rohit Golecha
Partner

Place: MUMBAI
Date: 14/08/2025

Membership No. 143853
UDIN: 25743853BMIBEL30



Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).

To The Board of Directors of Swarnsarita Jewels India Limited

- 1) We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **Swarnsarita Jewels India Limited** ('the Company') and **Swarnsarita Trading Private Limited**, its subsidiary (the Parent and its subsidiary together referred to as "the group") for the quarter ended June 30, 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 (as amended).
- 2) This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 't33 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

- 4) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5) The Statement includes the results for the quarter ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year ended on that date and the published unaudited year-to-date figures up to the third quarter ended December 31, 2024, prepared in accordance with the recognition and measurement principles laid down in accordance with Ind AS 34 "Interim Financial Reporting". Our conclusion on the statement is not modified in respect of the above matter.

For Banshi Jain and Associates

Chartered Accountants

(FRN: 100990W)



Rohit Golecha

Partner

Membership No. 143853

UDIN: 25143853BMIBEM4694

Place: MUMBAI

Date: 14/08/2025