

SWARNSARITA JEWELS INDIA LIMITED

(Earlier known as Swarnsarita Gems 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

February 14, 2026

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: Outcome of the board meeting held on February 14, 2026 Pursuant to regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015

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. February 14, 2026, at 5:00 p.m. 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 Third Quarter ended on December 31, 2025.

The said copy of Un-audited Standalone and Consolidated Financial Results for the Third Quarter ended December 31, 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 06:45 P.M.

Kindly take the same on your records.

Thanking You,

Yours faithfully,

FOR SWARNSARITA JEWELS INDIA LIMITED
(Earlier known as Swarnsarita Gems Limited)

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DEEPAK SUTHAR
Company Secretary and Compliance Officer

Place: Mumbai



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A. FINANCIAL RESULTS FOR Q-3- 2025-26 – **Enclosed.**

B.STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - **Not Applicable.**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – there are no debt securities as on 31st December, 2025:-

PARTICULARS	AMOUNT (IN LAKHS)
Loans / revolving facilities like cash credit from banks / financial institutions:	
Total amount outstanding as on date	6784.71
Of the total amount outstanding, amount of default as on date	NIL
Unlisted debt securities i.e. NCDs and NCRPS	NA
Total amount outstanding as on date	NA
Of the total amount outstanding, amount of default as on date	NA
Total financial indebtedness of the listed entity including short-term and long-term debt	6784.71

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable.**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable.**

Thanking You,

Yours faithfully,

FOR SWARNSARITA JEWELS INDIA LIMITED
(Earlier known as Swarnsarita Gems Limited)

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Date: 2026.02.14
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DEEPAK SUTHAR
Company Secretary and Compliance Officer

Place: Mumbai



SWARNSARITA JEWELS INDIA LIMITED

Office No 104, First Floor, 17/19 Ustad Building Swam House, Dhanji Street, Mumbai, Zaveri bazaar, Mumbai-400003

CIN : L36911MH1992PLC068283

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER 2025

(Rs. In Lacs)

Sr.No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		Dec 31, 2025	Sep 30, 2025	Dec 31, 2024	Dec 31, 2025	Dec 31, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	19,588.38	23,772.55	19,690.63	56,887.96	53,052.44	67,369.58
2	Other Income	42.23	143.67	153.42	320.71	429.03	586.49
	Total Income (1+2)	19,630.61	23,916.23	19,844.06	57,208.66	53,481.47	67,956.07
3	Expenses						
	a. Cost of Material Consumed	21,018.56	21,239.52	20,224.97	55,196.52	49,616.44	66,329.40
	b. Changes in Inventories of finished goods, work in progress & stock in trade	(1,874.84)	1,503.87	(1,190.34)	(766.68)	1,323.59	(1,100.77)
	c. Employees benefit expenses	129.20	132.68	112.32	398.47	344.44	482.65
	d. Finance Cost	123.78	134.73	186.42	400.99	521.20	650.35
	e. Depreciation and amortisation expenses	7.31	6.99	9.44	21.10	27.14	37.26
	f. Other expenses	92.17	102.13	70.73	303.58	261.92	450.68
	Total Expenses(3)	19,496.18	23,119.92	19,413.54	55,553.98	52,094.73	66,849.57
4	Profit / (Loss) for the year/period before exceptional items and tax (1+2-3)	134.42	796.31	430.52	1,654.68	1,386.74	1,106.50
5	Exceptional Items	-	-	-	-	-	-
6	Profit / (Loss) for the year/period after exceptional items and before tax (4-5)	134.42	796.31	430.52	1,654.68	1,386.74	1,106.50
7	Tax Expenses :						
	a. Current tax	28.53	196.61	108.00	413.37	342.62	322.00
	b. Earlier tax	-	-	-	-	-	91.61
	c. Deferred tax	-	-	-	-	-	(35.89)
8	Profit / (Loss) for the year/period after Tax (6-7)	105.89	599.69	322.52	1,241.31	1,044.12	728.78
9	Other Comprehensive Income / (Loss)	-	-	-	-	-	(10.80)
10	Total Comprehensive Income (8+9)	105.89	599.69	322.52	1,241.31	1,044.12	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	2,083.76
12	Reserves excluding revaluation reserve						
13	Earnings per share (Face value of Rs.10 each)						
	a) Basic (in Rs.) (not annualised for the quarter/half year ended)	0.51	2.87	1.54	5.95	5.00	3.49
	b) Diluted (in Rs.) (not annualised for the quarter/half year ended)	0.51	2.87	1.54	5.95	5.00	3.49

Selected explanatory notes to the Statement of Unaudited Standalone Financial Results for the quarter ended December 31, 2025

1. The above unaudited standalone financial result for the quarter ended December 31, 2025 were reviewed by the Audit Committee and approved the Board of Directors at their respective meetings held on February 14, 2026.
2. The standalone financial results of Swarnsara 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.
3. The format for unaudited results as prescribed in SEBI circular CIRICFD/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. Provision for Deferred Tax will be reviewed at the year end.
5. The company has only one reportable segment and thus segment reporting is not given as Ind AS 108 "Operating Segment" issued by ICAI.
6. 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.
7. 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 Company continues to monitor the finalisation of the Central/State Rules and clarifications from the Government on other aspects of the Labour Codes and finalise the impact on the financial results, if any, as and when such clarifications are issued/rules are notified.

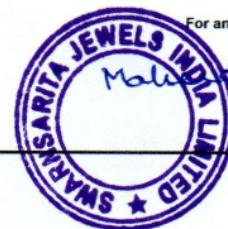
Place : Mumbai
Date : 14th February 2026

For and on behalf of the Board of Directors

Mahendra M. Chordia

Managing Director

DIN : 00175686



**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and
Year to Date Results of Swarnsarita Jewels India Limited pursuant to the Regulation 33 of SEBI
(Listing Obligations and Disclosures Requirements) Regulations, 2015**

To the Board of Directors of Swarnsarita Jewels India Limited,

- 1) We have reviewed the accompanying statement of standalone unaudited financial results ("the Statement") of **Swarnsarita Jewels India Limited** (the 'Company') for the quarter ended December 31, 2025 and year to date results for the period April 1, 2025 to December 31, 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), including relevant circulars issued by the SEBI from time to time.
- 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 the 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 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 the 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 the accordance with the recognition and measurement principles laid down in Ind AS 34, specified under section 133 of the Companies Act, 2013 the SEBI Circular and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Banshi Jain and Associates

Chartered Accountants

FRN: 100990W

**Rohit
Ramanlal
Golecha**

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by Rohit Ramanlal
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Rohit Golecha

Partner

Membership No. 143853

UDIN: 26143853KZWPLN1010

Place: MUMBAI

Date: 14/02/2026

SWARNSARITA JEWELS INDIA LIMITED

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

CIN : L36911MH1992PLC068283

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED AND NINE MONTH ENDED 31ST DECEMBER 2025

Sr.No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	21,783.76	26,178.28	21,865.14	63,156.40	60,349.71	76,136.97
2	Other Income	(33.81)	46.54	28.96	24.00	66.94	104.57
	Total Income (1+2)	21,749.95	26,224.81	21,894.11	63,180.40	60,416.65	76,241.54
3	Expenses						
	a. Cost of Material Consumed	22,312.11	23,232.23	22,524.59	59,372.71	56,486.39	74,562.15
	b. Changes in Inventories of finished goods, work in progress & stock in trade	(1,173.70)	1,671.30	(1,407.00)	631.34	1,339.32	(1,114.81)
	c. Employees benefit expenses	165.26	160.59	141.90	486.95	418.94	592.71
	d. Finance Cost	123.80	134.72	195.05	401.01	553.43	684.28
	e. Depreciation and amortisation expenses	7.72	7.33	9.81	22.20	28.16	38.63
	f. Other expenses	99.71	112.42	90.14	326.14	320.37	571.00
	Total Expenses(3)	21,534.91	25,318.59	21,554.49	61,240.36	59,146.61	75,333.95
4	Profit / (Loss) for the year/period before exceptional items and tax (1+2-3)	215.04	906.22	339.62	1,940.04	1,270.04	907.58
5	Exceptional Items						
6	Profit / (Loss) for the year/period after exceptional items and before tax (4-5)	215.04	906.22	339.62	1,940.04	1,270.04	907.58
7	Tax Expenses :						
	a. Current tax	47.73	224.09	110.24	485.01	342.48	322.00
	b. Earlier tax	-	-	-	-	-	91.61
	c. Deferred tax	-	-	-	-	-	(36.29)
8	Profit / (Loss) for the year/period after Tax (6-7)	167.31	682.13	229.38	1,455.03	927.56	530.26
9	Other Comprehensive Income / (Loss)	-	-	-	-	-	(10.80)
10	Total Comprehensive Income for the year/period (6+9) (Comprising Profit/(Loss) and Other Comprehensive Income/(Loss) for the year/period), net of tax	167.31	682.13	229.38	1,455.03	927.56	541.06
11	Paid up Equity share capital (Face value of Rs.10 each)						
12	Reserves excluding revaluation reserve	2,083.76	2,083.76	2,083.76	2,083.76	2,083.76	2,083.76
13	Earnings Per Share (Face value of Rs.10 each)						
	a) Basic (in Rs.) (not annualised for the quarter/half year ended)	0.80	3.27	1.10	6.98	4.44	2.54
	b) Diluted (in Rs.) (not annualised for the quarter/half year ended)	0.80	3.27	1.10	6.98	4.44	2.54

Segment Revenue, Result, Capital Employed for the Quarter Ended 31 December 2025							
PARTICULARS	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED	
	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25	
1. SEGMENT REVENUE							
Jewellery	21,808.56	26,304.14	22,002.29	63,424.93	60,729.74	76,659.21	
Rental Income	17.77	17.80	16.26	52.52	49.00	65.40	
Total	21,826.33	26,321.94	22,018.56	63,477.45	60,778.74	76,724.61	
Less: Inter segment Revenue	76.38	97.13	124.45	297.04	362.09	483.08	
Net Sales/ Income from operation	21,749.95	26,224.81	21,894.11	63,180.40	60,416.65	76,241.54	
2. SEGMENT RESULT							
Jewellery	198.14	882.34	338.58	1,897.57	1,266.29	903.00	
Trading	16.91	23.88	1.03	42.47	3.75	4.58	
Total	215.04	906.22	339.62	1,940.04	1,270.04	907.58	
Unallocable Expenses	-	-	-	-	-	-	
Operating Income	215.04	906.22	339.62	1,940.04	1,270.04	907.58	
Other Income	-	-	-	-	-	-	
Profit Before Tax	215.04	906.22	339.62	1,940.04	1,270.04	907.58	
3. CAPITAL EMPLOYED							
Jewellery	15,866.25	15,668.12	14,331.98	15,866.25	14,331.98	13,968.68	
Trading	908.68	891.77	865.37	908.68	865.37	866.20	
Total Capital Employed	16,774.93	16,559.89	15,197.35	16,774.93	15,197.35	14,834.89	
Add:-Unallocable Assets(net)	-	-	-	-	-	-	
Total Capital Employed	16,774.93	16,559.89	15,197.35	16,774.93	15,197.35	14,834.89	

Notes :

- The above unaudited consolidated financial results for the quarter ended December 31, 2025 were reviewed by the Audit Committee and approved the Board of Directors at their respective meeting held on February 14, 2026.
- The consolidated financial results of Swarnsara 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.
- The unaudited Consolidated Financial Results include Swarnsara Jewels India Limited ("the Holding Company") and its wholly owned Subsidiary Company Swarnsara Trading Private Limited (hereinafter referred to as the "Group").
- 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.
- Provision for Deferred Tax and Current tax will be reviewed at the year end.
- The format for unaudited 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 figure for the corresponding period have been regrouped and rearranged wherever necessary to make them comparable.
- 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 Company continues to monitor the finalisation of the Central/State Rules and clarifications from the Government on other aspects of the Labour Codes and finalise the impact on the financial results, if any, as and when such clarifications are issued/rules are notified.

Place : Mumbai	For and on behalf of the Board of Directors <i>Mahendra M. Chordia</i>
Date : 14th February, 2026	Managing Director DIN: 00175686



Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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 December 31, 2025, and consolidated year to date results for the period April 1, 2025 to December 31, 2025, 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).
- 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 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 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.

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

Rohit
Ramanlal
Golecha

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Rohit Golecha
Partner

Membership No. 143853

UDIN: 26143853WQCIQA8343

Place: MUMBAI

Date: 14/02/2026