



SMR JEWELS LIMITED

Preserving Traditions Since 1988

(Formerly Known as SMR Jewels Private Limited)

CIN: U74999GJ2018PLC104946

Date: 25th June, 2026

To
The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Mumbai- 400001

Subject: Outcome of Board meeting held on 25th June, 2026

Ref: Regulation 30 and 33 read with Schedule III of SEBI (LODR) Regulations, 2015

Scrip code: 544774 - SMR JEWELS LIMITED

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. 25th June, 2026, has inter alia considered and approved the following resolutions:

1. Approval of financial results for half yearly and year ended on 31st March, 2026

The audited Financial Results of the Company for the half year and financial year ended on 31st March 2026, along with the reports of Auditors thereon pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) regulations 2015 ("SEBI LODR Regulations") be and is hereby considered and approved.

The financial results along with report of Auditors are attached herewith. Pursuant to regulation 33 of SEBI LODR Regulations, we hereby declare that the Statutory Auditors have issued audit report with unmodified opinion on the financial results (Standalone and Consolidated) of the Company for the financial year ended 31st March 2026.

2. Appointment of M/s. Tirth D Belani & Co, (FRN: 161626W) Chartered Accountants for Financial Year 2026-27 as Internal Auditor of the Company

Based on the recommendation of the Audit Committee, the Board hereby approves the appointment of M/s. Tirth D Belani & Co, (FRN: 161626W) Chartered Accountants, as the Internal Auditors of the Company for the Financial Year 2026–27, to conduct the internal audit of the Company as per the scope, terms and conditions mutually agreed upon.

The details required under Regulation 30 of the SEBI LODR Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 are enclosed as Annexure – A.

The meeting of Board of Directors commenced on 03:45 P.M. and concluded on 04:25 P.M.

Kindly take the same on your records and oblige us.

3, Vrindavan Appartments, Gulbai Tekra, Ahmedabad – 380 006, Gujarat, India

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Thanking you.

Yours faithfully,

For SMR Jewels Limited
(Formerly known as SMR Jewels Private Limited)

JAINIL VIRENDRA SONI
Whole time Director
DIN: 09629920

Encl:

1. Declaration pursuant to regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. "Annexure A" - Details as required under Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 (as amended).

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Annexure A

BRIEF PROFILE OF THE INTERNAL AUDITOR OF THE COMPANY

Particulars	Details
Reason for change	Appointment of M/s. Tirth D Belani & Co., (FRN: 161626W) Chartered Accountants as internal auditors of the company
Date of Appointment and Term of Appointment	25 th June, 2026 For the period of one financial year i.e. 2026-2027
Brief Profile (in case of appointment)	M/s. Tirth D Belani & Co, Gujarat based Chartered Accountants firm is expertise in internal audit, statutory audit, tax audit, project financing and such other consultancy services since 2024.
Disclosure of relationships between directors (in case of appointment)	Not applicable

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Independent Auditor's Report on Audited Half Yearly and Year to Date Financial Results of SMR Jewels Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015 (as amended).

To,
The Board of Directors of,
SMR JEWELS LIMITED
CIN - U74999GJ2018PLC104946
Ahmedabad.

Opinion

We have audited the accompanying statement of financial results of **SMR JEWELS LIMITED** ("the Company"), for the half year and year ended on March 31, 2026 ("the statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement;

- Is presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended; and
- Gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other financial information of the company for the half-year and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the 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 ethical requirements that are relevant to our audit of the Financial Statement under the provisions of the Act and the Rules 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the Financial Results.

Responsibilities of Management and Those Charged with Governance for the Financial Result

The Company's Management and Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate





accounting records in accordance with the provisions of the Act for safeguarding of 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 Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are also responsible for assessing the Company's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the statement 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 the statement.

As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- (a) Identify and assess the risks of material misstatement of the Statement, 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.
- (b) 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- (d) 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 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.

- (e) Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the 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 statement 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 Matters

The accompanying financial results include the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the audited year to date figures up to the first half year ended as on 30th September, 2025 of the current financial year. Parallely, the accompanying financial results include the results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the first half year ended as on 30th September, 2024 of the previous financial year. Our opinion on the statement is not modified in respect of this matter.

Place : Ahmedabad
Date : 25/06/2026



For, Surana Maloo & Co.
Chartered Accountants
Firm Reg. No. 112171W


Per, S D Patel
Partner

Membership No. - 037671
UDIN - 26037671TEDPIV4774



SMR JEWELS LIMITED

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CIN: U74999GJ2018PLC104945

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED AND YEAR ENDED ON 31ST MARCH 2026

(₹ In lakh except EPS)

Sr. No.	Particulars	Half Year Ended			Year Ended on	
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
	Date of start of reporting Period	01-10-2025	01-04-2025	01-10-2024	01-04-2025	01-04-2024
	Date of end of reporting Period	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
	Whether the results are Audited or Unaudited	Audited	Audited	Unaudited	Audited	Audited
	Nature of Report	Standalone	Standalone	Standalone	Standalone	Standalone
(I)	Revenue from Operations	23,347.46	19,889.20	19,145.55	43,236.66	26,325.18
(II)	Other Income	-	-	-	-	-
(III)	Total Revenue (I+II)	23,347.46	19,889.20	19,145.55	43,236.66	26,325.18
(IV)	Expenses:					
	Cost of Material Consumed	21,613.55	19,345.12	18,192.69	40,958.67	23,296.74
	Purchases of Stock in Trade	136.88	262.65	10.83	399.53	2,559.34
	Changes in Inventories of Finished Goods & WIP	(632.45)	(1,375.16)	(242.60)	(2,007.61)	(1,321.86)
	Employee Benefits Expense	70.81	52.90	68.61	123.71	93.56
	Finance Cost	205.40	83.32	67.53	288.71	102.89
	Depreciation and Amortization Expense	3.19	3.23	2.70	6.42	5.40
	Other Expenses	99.80	86.24	57.04	186.04	133.61
	Total Expenses	21,497.19	18,458.29	18,156.81	39,955.47	24,869.67
(V)	Profit before Exceptional And	1,850.27	1,430.91	988.75	3,281.18	1,455.50
	Extraordinary Items and Tax (III-IV)	-	-	-	-	-
(VI)	Exceptional Items					
	Prior Period Items (Net)	-	-	-	-	-
	Other Exceptional Items	-	-	-	-	-
(VII)	Profit Before Extraordinary Items and Tax (V-VI)	1,850.27	1,430.91	988.75	3,281.18	1,455.50
(VIII)	Extraordinary Items	-	-	-	-	-
(IX)	Profit before Tax (VII-VIII)	1,850.27	1,430.91	988.75	3,281.18	1,455.50
(X)	Tax Expense:					
	1) Short Provision of Taxes in Earlier Year	(1.16)	-	-	(1.16)	(0.18)
	2) Current Tax	444.07	363.26	255.48	807.33	379.29
	3) Deferred Tax	(0.00)	0.16	0.14	0.16	(0.14)
(XI)	Profit/(Loss) from Ordinary Activities (IX-X)	1,407.36	733.43	733.13	2,474.85	1,076.54



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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED AND YEAR ENDED ON 31ST MARCH 2026

(₹ In lakh except EPS)

Sr. No.	Particulars	Half Year Ended			Year Ended on	
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
	Date of start of reporting Period	01-10-2025	01-04-2025	01-10-2024	01-04-2025	01-04-2024
	Date of end of reporting Period	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
	Whether the results are Audited or Unaudited	Audited	Audited	Unaudited	Audited	Audited
	Nature of Report	Standalone	Standalone	Standalone	Standalone	Standalone
(XII)	Profit/(Loss) from Discontinuing Operation (Before Tax) (XII-XIII)	-	-	-	-	-
(XIII)	Tax Expense of Discontinuing Operation	-	-	-	-	-
(XIV)	Profit/(Loss) From Discontinuing Operation (After Tax) (XII-XIII)	-	-	-	-	-
(XV)	Profit (Loss) for the period before Minority Interest (XI-XIV)	1,407.36	1,067.49	733.13	2,474.85	1,076.54
	Share of Profit/Loss of Associates	-	-	-	-	-
	Share of Profit/Loss of Minority Interest	-	-	-	-	-
	Net Profit (Loss) for the Period	1,407.36	1,067.49	733.13	2,474.85	1,076.54
	Details of Equity Share Capital					
	Paid Up Equity Share Capital	1,465.37	1,465.37	488.46	1,465.37	488.46
	Reserves excluding Revaluation Reserves	-	-	-	3,485.16	1,987.22
	Face Value of Equity Share (Per Share) (In ₹)	10.00	10.00	10.00	10.00	10.00
(XVI)	Earnings Per Equity Share:					
	1) Basic Earnings/(Loss) Per Share (Adjusted to Bonus Issue) (₹)	9.60	7.28	5.00	16.89	7.35
	2) Diluted Earnings/(Loss) Per Share (Adjusted to Bonus Issue) (₹)	9.60	7.28	5.00	16.89	7.35

For, SMR JEWELS LIMITED



Vismay

Vismay Manojkumar Soni
Managing Director
DIN: 08266861

Place: Ahmedabad
Date: 25/06/2026



SMR JEWELS LIMITED

Preserving Traditions Since 1988

(Formerly Known as SMR Jewels Private Limited)

CIN: U74999GJ2018PLC10494

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2026

(₹ In lakh except EPS)

Sr. No.	Particulars	Year Ended on	
		31-03-2026	31-03-2025
	Date of start of reporting Period	01-04-2025	01-04-2024
	Date of end of reporting Period	31-03-2026	31-03-2025
	Whether the results are Audited or Unaudited	Audited	Audited
	Nature of Report	Standalone	Standalone
(I)	EQUITY AND LIABILITIES		
1	Share Holder's Funds		
	A) Share Capital	1,465.37	488.46
	B) Reserves and Surplus	3,485.16	1,987.22
	C) Money received against Share Warrants	-	-
	Total	4,950.53	2,475.68
2	Share Application Money pending Allotment	-	-
3	Non-Current Liabilities		
	A) Long Term Borrowings	1,035.62	739.77
	B) Deferred Tax Liabilities (Net)	-	-
	C) Other Long-Term Liabilities	-	-
	D) Long Term Provision	19.20	-
	Total	1,054.82	739.77
4	Current Liabilities		
	A) Short Term Borrowings	673.64	116.78
	B) Trade Payable		
	- Total Outstanding Dues of MSME	-	-
	- Total Outstanding Dues of Other Than MSME	638.04	125.21
	C) Other Current Liabilities	417.61	381.46
	D) Short-Term Provisions	832.33	579.12
	Total	2,561.63	1,202.56
	Total	8,566.98	4,418.00





SMR JEWELS LIMITED

Preserving Traditions Since 1988

(Formerly Known as SMR Jewels Private Limited)

CIN: U74999GJ2018PLC104340

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2026

(₹ In lakh except EPS)

Sr. No.	Particulars	Year Ended on	
		31-03-2026	31-03-2025
	Date of start of reporting Period	01-04-2025	01-04-2024
	Date of end of reporting Period	31-03-2026	31-03-2025
	Whether the results are Audited or Unaudited	Audited	Audited
	Nature of Report	Standalone	Standalone
(II)	ASSETS		
1	Non-Current Assets		
	A) Property, Plant and Equipment & Intangible Assets		
	(I) Property, Plant and Equipment	13.46	14.14
	(II) Capital Work-In-Progress	33.78	-
	(III) Intangible Assets Under Development	-	-
	B) Non -Current Investments	-	-
	C) Deferred Tax Assets (Net)	0.40	0.56
	D) Long Term Loans and Advances	-	-
	E) Other Non-Current Assets	50.20	0.20
	Total	97.84	14.90
2	Current Assets		
	A) Current Investments	-	-
	B) Inventories	5,556.70	2,401.20
	C) Trade Receivables	2,147.08	764.65
	D) Cash and Cash Equivalents	1.74	1,030.27
	E) Short Term Loans and Advances	756.87	195.96
	F) Other Current Assets	6.75	11.03
	Total	8,469.14	4,403.10
	TOTAL	8,566.98	4,418.00

Place: Ahmedabad
Date: 25/06/2026



For, SMR JEWELS LIMITED

Vismay Manojkumar Soni
Managing Director
DIN: 08266861

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CIN: U74999GJ2018PLC104946

AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ In lakh except EPS)

Particulars	Year Ended on	
	31-03-2026	31-03-2025
Date of start of reporting Period	01-04-2025	01-04-2024
Date of end of reporting Period	31-03-2026	31-03-2025
Whether the results are Audited or Unaudited	Audited	Audited
Nature of Report	Standalone	Standalone
A] Cash flow from operating Activity		
Net Profit Before taxation and extraordinary activities	3,281.18	1,455.50
Adjustment		
(a) Interest Paid	191.47	81.16
(b) Interest Received	-	-
(c) (Profit)/Loss on Sale of assets	-	-
(d) Depreciation	6.42	5.40
(e) Gratuity Provision	-	-
	197.89	86.56
Adjustment for Working Capital Changes:		
(a) Decrease / (Increase) in Long Term Loan & Advances	(50.00)	(0.20)
(b) Decrease / (Increase) in Inventories	(3,155.50)	(1,432.33)
(c) Decrease / (Increase) in Short Term Loan & Advances	(560.91)	(74.78)
(d) Decrease / (Increase) in Other Current Assets	4.28	5.84
(e) Decrease / (Increase) in Trade Receivables	(1,382.44)	(359.85)
(f) Decrease / (Increase) in Trade Receivables	19.20	-
(g) Increase / (Decrease) in Short Term Provision	(133.30)	22.13
(h) Increase / (Decrease) in Other Current Liabilities	36.15	535.82
(i) Increase / (Decrease) in Trade Payables	512.84	7.65
	(4,709.68)	(1,295.71)
Cash Generated from operation	(1,230.60)	246.35
less: Income tax paid	(419.65)	(217.52)
Net Cash flow from operating activities:	(1,650.25)	28.83
B] Cash flow from Investing Activities		
Purchase of Fixed Assets	(39.52)	(5.97)
Sale of Fixed Assets	-	-
Proceeds from Long Term advances	-	-
Investment in Fixed Deposits	-	-
Interest Income	-	-
Payment for capital Advances	(39.52)	(5.97)
Net Cash flow from Investing Activities:	(39.52)	(5.97)



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AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ In lakh except EPS)

Particulars	Year Ended on	
	31-03-2026	31-03-2025
Date of start of reporting Period	01-04-2025	01-04-2024
Date of end of reporting Period	31-03-2026	31-03-2025
Whether the results are Audited or Unaudited	Audited	Audited
Nature of Report	Standalone	Standalone
C] Cash flow from Financing Activities		
Increase/(Decrease) In Short Term Borrowings	556.86	(14.01)
Finance Cost	(191.47)	(81.16)
proceed form issue of share capital	-	884.40
Increase/(Decrease) In Long Term Borrowings	295.86	202.38
Net Cash flow from Financing Activities:	661.25	991.61
Net Increase in Cash & cash Equivalent	(1,028.53)	1,014.47
Cash & cash equivalent at beginning of period	1,030.27	15.79
Cash & cash equivalent at end of period	1.74	1,030.27

1. Component of Cash and Cash equivalents

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Cash in Hand	0.23	29.81
Balance with bank	1.50	1,000.45
Total	1.74	1,030.27

2. Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.



For, SMR JEWELS LIMITED

Vismay Manojkumar Soni
Managing Director
DIN: 08266861

Place: Ahmedabad
Date: 25/06/2026



SMR JEWELS LIMITED

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CIN: U74999GJ2018PLC104940

NOTES ATTACHED TO AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 31ST MARCH 2026

1. The above results which are Published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by Board of Directors at their Respective Meeting held on 25/06/2026. The Financial results have been prepared in accordance with the Accounting standard ("AS") as Prescribed under Section 133 of Companies Act, 2013 read with rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
2. The figures have been regrouped/ rearranged wherever necessary to make them comparable with the current period figures.
3. The company is primarily engaged in manufacturing, trading and job work of jewellery and other accessories/products. The company sells and trade its manufactured and traded jewelry and other accessories/products through wholesale and retail outlet.
4. The company has only single reportable business segment and hence, separate information for segment wise disclosure is not applicable in accordance with the requirements of accounting standard (AS) 17.
5. As Per Ministry of Corporate affairs Notification dated February 16, 2015 Companies whose Securities are Listed on SME Exchange as referred to in Chapter XB of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 are Exempted from the Compulsory requirements of adoption of Ind AS.
6. Earning per Equity Share (EPS) is calculated on the weighted average share capital.
7. The Status of Investor's complaints as per the scores portal of SEBI received up to date of result as under:

Particulars	No. of Complaints
Complaints pending at the beginning of the period	-
complaints received during the period	-
complaints disposed during the period	-
complaints unresolved at the end of the period	-

8. The Company has made an Initial Public Offering (IPO) of 49,80,000 equity share of Face value of ₹ 10 each fully paid up for cash at price of ₹ 128 per equity share (Including share premium of ₹ 118 per Equity Share) aggregating to ₹ 63,74,40,000 . The said IPO comprises a Fresh Issue of 40,00,000 Equity Shares aggregating to ₹ 51,20,00,000/- and an Offer for Sale of 9,80,000 Equity Shares aggregating to ₹ 12,54,40,000/- by the Selling Shareholder(s). The aforementioned Equity Shares were allotted to the successful applicants on 04 June, 2026. The equity shares of the company got listed and admitted to the dealings on the exchange w.e.f 08 June, 2026.

Particulars	Amount (₹ In Lakhs)
Gross Proceeds from Fresh Issue	5,120.00
Less: Offer related expenses*	327.71
Net Proceeds of the Offer	4,792.29

*The total offer expenses are estimated at ₹ 408.00 lakhs out of which ₹ 327.71 lakhs shall be borne by our Company and ₹ 80.29 lakhs shall be borne by the Selling Shareholder.



3, Vrindavan Apartments, Gulbai Tekra, Ahmedabad – 380 006, Gujarat, India

Contact: +91 7433929699 | smrahmedabad@gmail.com | Website: www.smrjewels.in



SMR JEWELS LIMITED

Preserving Traditions Since 1988

(Formerly Known as SMR Jewels Private Limited)

CIN: U74999GJ2018PLC104946

9. The accompanying financial results include the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the audited year to date figures up to the first half year ended as on 30th September, 2025 of the current financial year.

Parallely, the accompanying financial results include the results for the half year ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the first half year ended as on 30th September, 2024 of the previous financial year.

10. With effect from November 21, 2025, the Government of India notified the Code on Social Security, 2020, the Occupational Safety, Health and Working Conditions Code, 2020, the Industrial Relations Code, 2020, and the Code on Wages, 2019 (collectively, the "Labour Codes"), which consolidate and replace the existing central labour laws. The Ministry of Labour and Employment released the draft rules under the Labour Codes on December 30, 2025; however, these rules are yet to be notified. In addition, several State Governments have issued state-specific legislations pursuant to the Labour Codes.

The Company is evaluating the overall impact of the Labour Codes. While this assessment is ongoing, management currently does not foresee any material impact resulting from their implementation.

11. During the year, the Government of India issued a voluntary appeal (May 2026) urging citizens to defer gold purchases for a period, to ease pressure on the country's foreign exchange reserves amid rising oil import costs; this was accompanied by a hike in gold import duty. This appeal is advisory in nature and does not constitute a statutory restriction on the purchase, sale, or manufacture of gold or jewellery. The Company's operations, revenue, and cash flows remain unaffected, supported by its established order book, customer base, and steady demand patterns. These financial statements have therefore been prepared on a going concern basis, and the Company will continue to sustain its operations and business over the long term without disruption.

12. As the company do not have any Holding/Subsidiary/Joint Venture/Associate concern, no reporting has been made in this regard.



For, SMR JEWELS LIMITED

Vismay Manojkumar Soni
Managing Director
DIN: 08266861

Place: Ahmedabad
Date: 25/06/2026



SMR JEWELS LIMITED

Preserving Traditions Since 1988

(Formerly Known as SMR Jewels Private Limited)

CIN: U74999GJ2018PLC104946

Date: 25/06/2026

To,
BSE Limited
P. J. Towers, Dalal Street
Mumbai -- 400001

Dear Sir / Madam,

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Reference: SMR Jewels Limited (Script Id / Code: SMR / 544774)

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Surana Maloo & Co., Chartered Accountants, Indore (FRN: 112171W) have issued an Auditors' Reports with unmodified opinion on the Audited Financial Results of the Company for the half year and year ended March 31, 2026.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

For, **SMR JEWELS LIMITED**

Vismay Manojkumar Soni
Managing Director

DIN: 08266861

