UDAY
House Of Gemstone Jewellery

Date: 14-11-2026

To
The Manager - Corporate Relationship Department
Department of Corporate Services,
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400001

To,
The Manager - Listing Compliance
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor, Plot No. C/1
G Block, Bandra-Kurla Complex, Bandra (E),
Mumbai - 400051, Maharashtra, India

Re: Unaudited Financial Results and Limited Review Report for the quarter and half year ended September 30,2026

Ref: Scrip Code: 539518 | INE551B01012 | NSE Symbol: UDAYJEW

Dear Sir/Madam,

We are enclosing herewith the following documents in respect of the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

1. Unaudited Financial Results for the quarter and half year ended September 30, 2026; and
2. Auditors' Limited Review Report on the aforesaid Financial Results.

The above documents are being submitted for your information and records in compliance with Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

Yours faithfully

For **UDAY JEWELLERY INDUSTRIES LIMITED**

SANJAY KUMAR SANGHI
Digitally signed by SANJAY KUMAR SANGHI
Date: 2026.11.14 13:54:17 +05'30'

(SANJAY KUMAR SANGHI)
Managing Director-Corporate Affairs
DIN: 00629693

Encl: **UFR and Limited Review Report**

UDAY JEWELLERY INDUSTRIES LTD

REGD OFF: 2ND FLOOR, 3-6-307/1, 3-6-307/2, 3-6-308/1, HYDERGUDA MAIN ROAD, SIMPLE NATURAL SYSTEMS, BASHEER BAGH, HYDERABAD - 500004

CIN: L74900TG1999PLC080813

Statement of Standalone Unaudited Results for the Quarter and Half year ended 30th September, 2026

(Rs. In Lakhs)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un-audited (refer note no-4)	Unaudited	Un-audited (refer note no-5)	Unaudited	Un-audited (refer note no-5)	Audited
1	Revenue from Operations	20934.75	14,327.36	16193.38	35262.12	29557.21	72,563.09
2	Other Income	111.53	106.52	57.73	218.05	64.94	799.50
3	Total Income	**21046.28**	**14433.88**	**16251.11**	**35480.16**	**29622.15**	**73362.59**
4	***Expenses:***						
	(a) Cost of material Consumed	21474.57	11,050.39	14576.18	32524.96	24501.32	73,943.95
	(b)(Increase)/Decrease in stock-in-trade	(3614.79)	923.06	-73.14	(2691.73)	1503.02	(8,752.48)
	(c) Employee benefit expenses	580.43	480.34	257.89	1060.77	451.42	1,444.23
	(d) Finance Cost	313.85	220.82	103.63	534.66	207.85	746.19
	(e) Depreciation & amortisation	47.52	46.28	36.98	93.80	73.15	154.79
	(f) Other Expenses	361.89	286.91	188.87	648.80	375.90	965.29
	Total Expenses	**19163.47**	**13007.80**	**15090.41**	**32171.27**	**27112.66**	**68501.97**
5	***Profit (+) / Loss (-) from Ordinary before exceptional items (3 ± 4)***	**1882.81**	**1426.09**	**1160.70**	**3308.90**	**2509.49**	**4860.62**
6	Exceptional items	-	-	-	-	-	-
7	***Profit (+) / Loss (-) from Ordinary Activities before Tax (5 + 6)***	**1882.81**	**1426.09**	**1160.70**	**3308.90**	**2509.49**	**4860.62**
8	Tax expenses	483.03	358.95	273.90	841.98	613.39	1,283.84
9	***Net Profit (+) / Loss (-) from Ordinary Activities after tax (7 ± 8)***	**1399.78**	**1067.14**	**886.80**	**2466.92**	**1896.10**	**3576.78**
10	Other Comprehensive income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(1.31)
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss						0.33
	B (i) Items that will be reclassified to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	***Total Comprehensive Income for the period (Comprising Profit(Loss) and Other Comprehensive Income for the period) (9+10)***	**1399.78**	**1067.14**	**886.80**	**2466.92**	**1896.10**	**3,577.76**
12	Paid-up Equity Share Capital [face value of the share is Rs. 10/-]	3,405.29	3,405.29	3,360.29	3,405.29	3,360.29	3,360.29
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	17,302.33
14	Earnings Per Share(not annualised) (a) Basic	4.17	3.15	2.71	7.26	5.79	10.78
	(b)Diluted	4.17	3.15	2.71	7.26	5.79	10.78

UDAY JEWELLERY INDUSTRIES LIMITED Hyderabad

Notes:

1 These financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. These financial results have been prepared pursuant to the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and comply with the disclosure requirements contained therein.

2 The Chairman and the Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by IND AS 108, "Operating Segment". The Company operates in one segment only; accordingly, segment information has not been separately disclosed.

3 The above standalone financial results were reviewed and recommended by the Audit committee, later approved by the Board of Directors of the Company in their respective meetings held on 14-11-2026. These standalone unaudited financial results have been reviewed by the statutory auditors of the company and they have issued an unmodified conclusion on these standalone unaudited finanical results.

4 The figures for quarter ended September 30, 2026 are the balancing figure between the unaudited figures in respect of the Half-year ended September 30, 2026 and the published unaudited figures up to June 30, 2026 being the date of the end of the first quarter of the financial year which were subjected to a limited review.

5 During the previous year, the National Company Law Tribunal (NCLT) approved the scheme of merger of Narabada Gems and Jewellery Limited (Transferor Company) with Uday Jewellery Industries Limited (Transferee Company) on 21.01.2026 with an appointed date as 01.04.2024. As a result, the financial results for the prior quarter/period of previous year have been restated to reflect the impact of the merger. Consequently, all figures have been adjusted to present the standalone performance of the combined entity and to comply with Indian Accounting Standards (Ind AS).

6 The figures for corresponding previous year have been re-grouped/re-classified wherever necessary to make them comparable with the present results.

For and on behalf of Board of Directors

Sanjay Kumar Sanghi
Chairman & Managing Director
DIN: 00629693

Place: Hyderabad
Date : 14.11.2026

UDAY JEWELLERY INDUSTRIES LIMITED
Hyderabad

UDAY JEWELLERY INDUSTRIES LTD

REGD OFF: 2ND FLOOR, 3-6-307/1, 3-6-307/2, 3-6-308/1, HYDERGUDA MAIN ROAD, SIMPLE NATURAL SYSTEMS, BASHEER BAGH, HYDERABAD - 500004

CIN: L74900TG1999PLC080813

Statement of Assets and Liabilities as at 30th September, 2026

(Rs. in lakhs)

Particulars	30.09.2026 (Unaudited)	31.03.2026 (Audited)
Assets		
Non-Current assets		
Property, Plant & Equipment	1 261.04	1 278.91
Capital work in progress	-	-
Intangible Asset	11.68	12.54
Financial assets		
(i) Loans	-	-
(ii) Others	355.87	266.97
Deferred tax Asset (net)	12.82	12.82
Total Non-Current Assets	**1 641.42**	**1 571.24**
Current assets		
Inventories	23 235.92	20 544.19
Financial assets		
(i) Investments	877.95	148.46
(ii) Trade receivables	13 871.83	13 390.65
(iii) Cash & Cash Equivalents	207.55	258.21
Current tax assets (net)	-	-
Other Current assets	1 135.52	2 141.08
Total Current Assets	**39 328.76**	**36 482.59**
Total Assets	**40 970.19**	**38 053.84**
Equity & Liabilities		
Equity		
Equity share capital	3 484.37	3 439.37
Other Equity	20 243.99	17 302.33
Total Equity	**23 728.36**	**20 741.70**
Liabilities		
Non Current liabilities		
Financial liabilities		
(i) Borrowings	205.07	205.07
Provisions	85.23	85.23
Total Non Current Liabilities	**290.30**	**290.30**
Current liabilities		
Financial liabilities		
(i) Borrowings	15 300.52	15 993.12
(ii) Trade payables		
(a) Total outstanding dues of micro and small enterprise	169.74	32.11
(b) Total outstanding dues other than micro and small enterprise	461.12	222.75
Other current liabilities	414.97	203.84
Provisions	154.91	92.58
Current tax liabilities (net)	450.27	477.44
Total Current Liabilities	**16 951.53**	**17 021.83**
Total Equity and Liabilities	**40 970.19**	**38 053.84**

For and on behalf of Board of Directors

Sanjay Kumar Sanghi
Chairman & Managing Director
DIN: 00629693

Place: Hyderabad
Date : 14.11.2026

UDAY JEWELLERY INDUSTRIES LIMITED ★ Hyderabad

UDAY JEWELLERY INDUSTRIES LTD

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CIN: L74900TG1999PLC080813

Unaudited Cash Flow Statement for the Half year ended 30th September, 2026

(Rs. In Lakhs)

Particulars	30th September 2026	30th September 2025	31st March 2026
	Unaudited	Un-audited (refer note no-5)	Audited
A. Cash flows from Operating Activities			
Net Profit before tax	**3308.90**	**2509.49**	**4860.62**
Adjustments for:			
Depreciation	93.80	73.15	154.79
Finance Cost	534.66	207.85	746.19
Dividend Income	(2.24)	-	-
Interest Income	(2.17)	(0.61)	(3.23)
Operating profit before working capital changes	**3932.95**	**2789.88**	**5758.37**
Working capital changes:			
(Increase) / Decrease in Inventories	(2691.73)	1503.02	(8752.48)
(Increase) / Decrease in Trade Receivables	(481.18)	(3638.97)	(4394.68)
(Increase) / Decrease in Other Current financial Assets	1005.56	(244.21)	(1888.67)
(Increase) / Decrease in Other Financial Assets	(88.91)	(7.89)	(39.11)
(Increase) / Decrease in Other Non current Assets	-	-	0.00
Increase / (Decrease) in Trade Payables & Provisions	438.33	686.91	(391.19)
Increase / (Decrease) in Other Current Liabilities	211.13	(174.65)	(48.13)
Increase / (Decrease) in Other Non-Current Liabilities	-	-	26.27
Cash Generated from Operations	**2326.15**	**934.24**	**(9729.62)**
Direct Taxes	(869.15)	(352.06)	(952.08)
Net Cash Flow from Operating Activities	**1457.00**	**562.04**	**(10681.70)**
B. Cash Flow from Investing Activities			
Sale of Fixed Assets	-	-	-
Purchase of Fixed Assets	(75.08)	(70.23)	(379.04)
Interest Income	2.17	0.61	3.23
Sale/(investment) in shares	(729.48)	-	(112.77)
Dividend Income	2.24	-	
Net Cash used in investing Activities	**(800.16)**	**(69.63)**	**(488.58)**
C.Cash flows from Financing Activities			
Finance Cost	(534.66)	(207.85)	(746.19)
Increase / (Decrease) in Borrowings	(692.59)	207.96	10959.06
Issue of equity shares	519.75	1039.50	1039.50
Issue of share warrents	-	-	-
Net Cash used in Financing Activities	**(707.50)**	**1039.61**	**11252.38**
Net increse/(decrease) in Cash and Cash Equivalents	**(50.66)**	**1532.03**	**82.09**
Cash and Cash equivalents at the beginning of the year	**258.21**	**176.12**	**176.12**
Cash and Cash equivalents at the end of the year	**207.55**	**1708.14**	**258.21**

For and on behalf of Board of Directors

Sanjay Kumar Sanghi
Chairman & Managing Director
DIN: 00629693

Place: Hyderabad
Date : 14.11.2026

UDAY JEWELLERY INDUSTRIES LIMITED ★ Hyderabad

VENUGOPAL & CHENOY
Chartered Accountants

4-1-889/16/2, Tilak Road,
Hyderabad – 500 001
Telefax: 24753454,24753852
24752853,24756885
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SESI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report
To the Board of Directors
UDAY JEWELLERY INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of UDAY JEWELLERY INDUSTRIES LIMITED ("the Company"), for the quarter and half year ended 30th September, 2026 ("the Statement") being submitted by the Company pursuant to the requirements of Regulations 33 and 52 or the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("the Listing Regulations").

This 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 the Indian Accounting Standard 34 – "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act. 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standards on Auditing specified under Section 143(10) of the Companies Act. 2013 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.

Based on our review conducted as stated in paragraph 3 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 the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VENUGOPAL & CHENOY
Chartered Accountants
FRNo. 004671S



P.V. SRIHARI
Partner
M. No.: 021961
UDIN: 26021961KGXQXC4920

Place: Hyderabad
Date : 14-11-2026