



Date: 28.05.2026

To
The General Manager,
Department of Corporate Services,
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001

Re: Audited Annual Financial Results as on 31stMarch, 2026

Ref: Scrip Code: 539518

Dear Sir/Madam,

We are enclosing herewith the following documents for fourth quarter and year ended 31stMarch, 2026:

1. Audited Standalone Financial Results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31st March, 2026;
2. Auditor's Report on the Financial Results for the quarter and year ended 31st March, 2026 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

We confirm that the Statutory Auditors of the Company have issued Audit Reports with '**Unmodified Opinion**' on the Audited Financial Results of the Company for the year ended March 31, 2026.

This is for your information and records in compliance with the Listing Regulations.

Thanking you,

Yours truly,

For **UDAY JEWELLERY INDUSTRIES LIMITED**

Riya Jindal
Company Secretary & Compliance officer

Encl: As stated above

Uday Jewellery Industries Limited
manufacturers • exporters • distributors

Annexure-A

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 Year ended 31st March, 2026

(Rs. In Lakhs)

S.No	Particulars	Quarter Ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited (refer note no-4)	Audited (refer note no-4)	Audited	Audited (refer note no-4)
1	Revenue from Operations	22634.57	20371.32	10634.20	72563.09	37175.92
2	Other Income	403.77	330.79	24.74	799.50	108.40
3	Total Income	23038.34	20702.10	10658.94	73362.59	37284.33
4	Expenses:					
	(a) Cost of material Consumed	19613.09	29829.54	11061.55	73943.95	33494.92
	(b)(Increase)/Decrease in stock-in-trade	700.30	-10955.80	(1241.34)	(8,752.48)	(437.11)
	(c) Employee benefit expenses	526.11	466.69	239.85	1444.23	872.15
	(d) Finance Cost	328.66	209.68	105.75	746.19	406.32
	(e) Depreciation & amortisation	43.25	38.39	37.36	154.79	141.90
	(f) Other Expenses	309.58	279.80	191.35	965.29	674.41
	Total Expenses	21521.00	19868.31	10394.52	68501.97	35152.60
5	Profit (+) / Loss (-) from Ordinary before exceptional items (3 ± 4)	1517.33	833.80	264.42	4860.62	2131.73
6	Exceptional items	-	-	-	-	-
7	Profit (+) / Loss (-) from Ordinary Activities before Tax (5 ± 6)	1517.33	833.80	264.42	4860.62	2131.73
8	Tax expenses	451.16	219.29	83.42	1283.84	556.33
9	Net Profit (+) / Loss (-) from Ordinary Activities after tax (7 ± 8)	1066.17	614.51	180.99	3576.78	1575.40
10	Other Comprehensive income					
	A (i) Items that will not be reclassified to profit or loss	(1.31)	-	(7.48)	(1.31)	(7.48)
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	0.33	-	1.88	0.33	1.88
	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)	1067.15	614.51	186.59	3577.76	1581.00
12	Paid-up Equity Share Capital [face value of the share is Rs. 10/-]	3,360.29	3,360.29	3,270.29	3,360.29	3,270.29
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	17,302.33	12,775.07
14	Earnings Per Share(not annualised)					
	(a) Basic	4.52	1.83	0.56	10.78	4.92
	(b)Diluted	4.52	1.83	0.56	10.78	4.92

Notes:

- 1 These financial results have been compiled from the related interim financial information which has 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 28-05-2026. The Statutory auditors have conducted the audit and have expressed unmodified opinion the financial statements.
- 4 During the current 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 merged financials have been prepared for the current year and previous year. The financial results for the prior quarter/period of current year and 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).
- 5 The figures for quarter ended March 31, 2026 and March 31, 2025 (restated figures) being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and on March 31, 2025 (restated figures) and the published unaudited year-to-date figures up to the third quarter (restated figures) of the current financial year and previous financial year.
- 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

Place: Hyderabad
Date : 28.05.2026


Sanjay Kumar Sanghi
Chairman & Managing Director
DIN: 00629693



UDAY JEWELLERY INDUSTRIES LIMITED

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 31st March, 2026

(Rs. in lakhs)

Particulars	31st March 2026	31st March 2025
	(Audited)	Restated Audited (refer note no-4)
Assets		
Non-Current assets		
Property, Plant & Equipment	1 278.91	1 055.12
Capital Work-in-progress	-	-
Intangible Asset	12.54	12.07
Financial assets		
(i) Loans		
(ii) Others	266.97	227.86
Deferred tax Asset (net)	12.82	10.36
Total Non-Current Assets	1 571.24	1 305.41
Current assets		
Inventories	20 544.19	11 791.72
Financial assets		
(i) Investments	148.46	35.70
(ii) Trade receivables	13 390.65	8 995.96
(iii) Cash & Cash Equivalents	258.21	176.12
Other Current assets	2 141.08	252.41
Total Current Assets	36 482.59	21 251.91
Total Assets	38 053.83	22 557.31
Equity & Liabilities		
Equity		
Equity share capital	3 439.37	3 349.37
Other Equity	17 302.33	12 775.07
Total Equity	20 741.70	16 124.43
Liabilities		
Non Current liabilities		
Financial liabilities		
(i) Borrowings	205.07	121.39
Provisions	85.23	58.96
Total Non Current Liabilities	290.30	180.35
Current liabilities		
Financial liabilities		
(i) Borrowings	15 993.12	5 117.74
(ii) Trade payables		
(a) Total outstanding dues of micro and small enterpriese	32.11	4.98
(b) Total outstanding dues of creditors other than micro and small enterpriese	222.75	681.92
Other current liabilities	203.84	251.97
Provisions	92.58	53.03
Current tax liabilities (net)	477.44	142.88
Total Current Liabilities	17 021.83	6 252.53
Total Equity and Liabilities	38 053.83	22 557.31

For and on behalf of Board of Directors

Place: Hyderabad
Date : 28.05.2026


 Sanjay Kumar Sanghi
 Chairman & Managing Director
 DIN: 00629693



UDAY JEWELLERY INDUSTRIES LIMITED

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

Audited Cash Flow Statement for the Year ended 31st March, 2026

(Rs. In Lakhs)

Particulars	31st March 2026	31st March 2025
	Audited	Restated Audited (refer note no-4)
A. Cash flows from Operating Activities		
Net Profit before tax	4860.62	2131.73
Adjustments for:		
Depreciation	154.79	141.90
Finance Cost	746.19	406.32
Dividend Income	(0.00)	(0.03)
Interest Income	(3.23)	(1.24)
Operating profit before working capital changes	5758.37	2678.68
Working capital changes:		
(Increase) / Decrease in Inventories	(8752.48)	(437.11)
(Increase) / Decrease in Trade Receivables	(4394.68)	(3472.23)
(Increase) / Decrease in Other Current financial Assets	(1888.67)	17.10
(Increase) / Decrease in Other Financial Assets	(39.11)	2.24
(Increase) / Decrease in Other Non current Assets	0.00	0.00
(Increase) / Decrease in Other Current Assets	0.00	0.00
Increase / (Decrease) in Trade Payables & Provisions	(364.92)	(121.09)
Increase / (Decrease) in Other Current Liabilities	(48.13)	111.05
Increase / (Decrease) in Other Non-Current Liabilities	0.00	0.00
Cash Generated from Operations	(9729.62)	(1221.36)
Direct Taxes	(952.08)	(556.74)
Net Cash Flow from Operating Activities -A	(10681.70)	(1778.11)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment	(379.04)	(277.50)
Interest Income	3.23	1.24
Sale/(investment) in shares	(112.77)	0.05
Dividend Income	0.00	0.03
Net Cash used in investing Activities -B	(488.58)	(276.18)
C. Cash flows from Financing Activities		
Finance Cost	(746.19)	(406.32)
Increase / (Decrease) in Borrowings	10959.05	430.32
Issue of equity shares	1039.50	1039.50
Issue of share warrents	0.00	866.25
Net Cash used in Financing Activities - C	11252.37	1929.75
Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)	82.09	(124.53)
Cash and Cash equivalents at the beginning of the year	176.12	300.65
Cash and Cash equivalents at the end of the year	258.21	176.12

For and on behalf of Board of Directors

Place: Hyderabad

Date : 28.05.2026


Sanjay Kumar Sanghi
 Chairman & Managing Director
 DIN: 00629693



Independent Auditor's Report on the audit of the Standalone Annual Financial Results of UDAY JEWELLERY INDUSTRIES LIMITED pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To
**The Board of Directors of
Uday Jewellery Industries Limited**

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Uday Jewellery Industries Limited** ('the Company') for the quarter and year ended March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on consideration of other financial information, these standalone financial results :

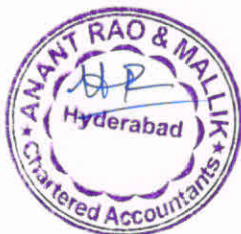
- are presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter 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 ('the Act'). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results for the year ended 31st March, 2026 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 results for the year ended 31st March, 2026 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Standalone Financial Results for the year ended 31st March, 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31st March, 2026 that give a true and fair view of the net profit and



other comprehensive loss and other financial information of the Company in accordance with the recognition and measurement principles laid down in the Indian 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 Regulations 33 and 52 of the LODR Regulations. 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 the 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 Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the statement, the 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 the Board of Directors either intends 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 Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 annual financial results.

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

- 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.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 in the standalone financial results made by the Management and Board of Directors.



- Conclude on the appropriateness of the Board of Directors 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 statement 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.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Result

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 Result

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.

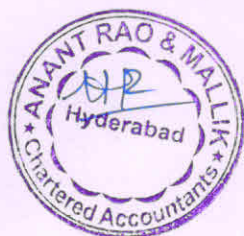
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

1. Scheme of Amalgamation and Restatement of Comparatives

During the current year, the National Company Law Tribunal (NCLT), Hyderabad approved the scheme of merger of Narbada Gems and Jewellery Limited (Transferor Company) with Uday Jewellery Industries Limited (Transferee Company) on 21.01.2026 with an appointed dated as 01.04.2024. As a result, the merged financials have been prepared with effect from 01-04-2024. The financial results for the prior quarter/period have been restated to reflect the impact of the reverse merger. Consequently, all figures have been adjusted to present the consolidated performance of the combined entity.

Consequent to the Scheme becoming effective, the financial results for the prior quarters of the current year and previous year and for the year ended 31.03.2025 have been restated to reflect the impact of the merger. The comparative financial information of the Narbada Gems and Jewellery Limited (Transferor Company) included in these financial results for the corresponding previous quarters of current and previous year and for the previous year ended 31.03.2025 are based on management-certified, unaudited financial results adjusted to comply with Indian Accounting Standards (Ind AS).



We have evaluated this conversion and also verified and tested the re-grouping of the accounts of Narabada Gems and Jewellery Limited to align them with the books of Uday Jewellery Industries Limited.

2. Balancing Figures for the Fourth Quarter

The Statement includes the results for the quarter ended March 31, 2026 and March 31, 2025 (restated figures) being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and on March 31, 2025 (restated figures) and the published unaudited year-to-date figures up to the third quarter (restated figures) of the current financial year and previous financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of above matters.

For, ANANT RAO & MALLIK.

Chartered Accountants

FRN : 006266S



V. ANANT RAO

Partner

Membership No. 022644

UDIN : 26022644CRPAJD2994



Place : Hyderabad

Date : May 28, 2026



Date: 28.05.2026

To
The General Manager,
Department of Corporate Services,
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001

Sub: Declaration on Auditor's Report with Unmodified opinion under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Scrip Code: 539518

Dear Sir/Madam,

I, Sanjay Kumar Sanghi (DIN:00629693), Chairman & Managing Director- Corporate Affairs of Uday Jewellery Industries Limited (CIN:L74900TG1999PLC080813) hereby declare that, in terms of the provisions of above said Regulation as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amended) Regulation, 2016 vide Notification no. SEBI/LAD-NRO/GN2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 the Statutory Auditors of the Company, M/s. Anant Rao & Mallik, Chartered Accountants (Firm Registration No 006266S), have issued an Audit Report with Unmodified Opinion on Audited Financial Statements/Result of the Company (Standalone) for the quarter and year ended on 31st March, 2026.

Kindly take this declaration on your records.

Thanking you,

For **UDAY JEWELLERY INDUSTRIES LIMITED**


(SANJAY KUMAR SANGHI)

CHAIRMAN & MANAGING DIRECTOR-CORPORATE AFFAIRS
DIN: 00629693



Uday Jewellery Industries Limited
manufacturers • exporters • distributors