**Advit Jewels Limited**
**(Formerly Known As Advit Jewels Private Limited)**
**CIN U36910RJ2019PLC066804**
**Flat No. 301, Pearl Premier, Plot No. 4, Jamnalal Bajaj Marg, C-Scheme, Jaipur – 302001, Rajasthan, India.**
**Statement of Unaudited Financial Results for the Quarter and Half year ended 30th September, 2026**

Rs. in Lakhs (unless otherwise stated)

| Sr No. | Particulars | For The Quarter Ended | | | For The Half year Ended | | For The Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30th September'26 | 30th June'26 | 30th September'25 | 30th September'26 | 30th September'25 | 31st March'26 |
| | | Un Audited | Un Audited | Un Audited | Un Audited | Un Audited | Audited |
| I | Revenue from operations | 5,880.97 | 3,532.10 | 4,768.79 | 9,413.07 | 7,346.16 | 16,701.56 |
| II | Other Income | 29.47 | 8.14 | 0.20 | 37.61 | 0.40 | 1.00 |
| III | **Total Income (I + II)** | **5,910.44** | **3,540.24** | **4,768.99** | **9,450.68** | **7,346.56** | **16,702.56** |
| | **Expenses:** | | | | | | |
| | a) Cost of Materials Consumed | 6,509.70 | 1,988.35 | 1,462.61 | 8,498.05 | 3,215.53 | 13,156.16 |
| | b) Changes in Inventories of Finished Goods, Work-In-Progress and Stock-in-Trade | (2,773.48) | 167.79 | 1,621.78 | (2,605.69) | 1,468.64 | (2,332.03) |
| | c) Employee Benefit Expenses | 100.39 | 103.57 | 86.58 | 203.96 | 143.03 | 336.24 |
| | d) Finance costs | 50.53 | 145.21 | 159.51 | 195.74 | 309.42 | 645.23 |
| | e) Depreciation and amortization expense | 34.52 | 38.47 | 15.97 | 73.00 | 30.79 | 116.38 |
| | f) Other Expenses | 431.00 | 108.08 | 214.84 | 539.08 | 254.78 | 618.39 |
| IV | **Total expenses (IV)** | **4,352.66** | **2,551.47** | **3,561.29** | **6,904.14** | **5,422.19** | **12,540.37** |
| V | **Profit Before Prior Period and Exceptional Items (III - IV)** | **1,557.78** | **988.77** | **1,207.70** | **2,546.54** | **1,924.37** | **4,162.19** |
| VI | Prior Period Item/Exceptional Item | | | | | | 0.80 |
| VII | **Profit before tax (V+VI)** | **1,557.78** | **988.77** | **1,207.70** | **2,546.54** | **1,924.37** | **4,162.99** |
| VIII | **Tax expense** | | | | | | |
| | Current tax | 270.43 | 171.56 | 222.02 | 441.99 | 341.86 | 730.51 |
| | Deferred tax | 0.05 | (1.47) | (11.30) | (1.42) | (8.32) | (6.31) |
| | Tax adjustments for earlier years | 11.39 | | | 11.39 | - | |
| | **Total Tax expense (VIII)** | **281.87** | **170.09** | **210.72** | **451.96** | **333.54** | **724.20** |
| IX | **Profit for the period (VII-VIII)** | **1,275.91** | **818.68** | **996.98** | **2,094.58** | **1,590.83** | **3,438.79** |
| X | **Other Comprehensive Income** | | | | | | |
| | **Items that will not be reclassified to profit or loss** | | | | | | |
| | Remeasurements of defined benefit plans | 3.08 | (2.55) | (3.02) | 0.53 | (6.04) | (10.20) |
| | Income Tax relating to above | (0.53) | 0.44 | 0.34 | (0.09) | 1.03 | 1.75 |
| | **Total Other Comprehensive Income (X)** | **2.55** | **(2.11)** | **(2.68)** | **0.44** | **(5.01)** | **(8.45)** |
| XI | **Total Comprehensive Income for the period(IX+X)** | **1,278.46** | **816.57** | **994.30** | **2,095.02** | **1,585.82** | **3,430.34** |
| XII | **Paid-up Equity Share Capital (Facevalue Rs 10/- each)** | 4,581.00 | 4,581.00 | 3,201.00 | 4,581.00 | 3,201.00 | 3,201.00 |
| XIII | **Other Equity** | | | | | | 6,058.25 |
| XIV | **Earnings per equity share of Rs. 10/- each (in Rs.) (Not Annualised)** | | | | | | |
| | a) Basic | 2.83 | 2.46 | 3.11 | 5.29 | 4.97 | 10.74 |
| | b) Diluted | 2.83 | 2.46 | 3.11 | 5.29 | 4.97 | 10.74 |

**Notes for Financial Results**

1 The above unaudited Financial Results of Advit Jewels Limited for the quarter and half year ended 30th September, 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 31st October, 2026. These results have been subjected to a limited review by the Statutory Auditors of the Company in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR), as amended.

2 The Company is engaged in the manufacturing of gold ornaments and jewellery, including Kundan, Meena and Polki jewellery, catering to both domestic and export markets. The Company operates in a single business segment; accordingly, segment reporting under Ind AS 108 is not applicable.

3 Previous year's / period's figures have been regrouped/ rearranged/ reclassified/ recast wherever considered necessary to ensure comparability with the current period's classification.

4 The figures for the quarter ended 30th September, 2026 represent the balancing figures between the unaudited figures for the half year ended 30th September, 2026 and the unaudited figures for the quarter ended 30th June, 2026.

5 The above unaudited Financial Results are prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 (Ind AS 34) on Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 as amended from time to time and other recognised accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015 (as amended).

6 The Company made a private placement of 18,32,000 Equity Shares of face value of ₹10 each at a premium of ₹115 per Equity Share (issue price of ₹125 per Equity Share), aggregating to ₹22.90 Crores. The aforesaid Equity Shares were allotted on May 13, 2026. The Company had proposed to utilise the proceeds of ₹22.90 Crores towards General Corporate Purposes (GCP). Out of the total proceeds, ₹4.32 Crores has been utilised during the period and the balance amount of ₹18.58 Crores remains unutilised as at September 30, 2026.

7 The Company had made an Initial Public Offering (IPO) of 1,19,68,000 Equity Shares of face value of ₹10 each for cash at an issue price of ₹138 per Equity Share, aggregating to ₹165.16 Crores. The aforesaid Equity Shares were allotted on June 29, 2026 and were listed on BSE Limited and the National Stock Exchange of India Limited on July 1, 2026.

8 **The status of investor complaints of the company during the half year ended on 30th September, 2026 are as under:**

| | |
|---|---|
| Complaints Pending at the beginning of the period (i.e., 01st April, 2026) | NIL |
| Complaints received during the period (i.e., during 01st April, 2026 to 30th September, 2026) | 6 |
| Complaints Resolved during the period (i.e., during 01st April, 2026 to 30th September, 2026) | 5 |
| Complaints unresolved at the end of the period (i.e., 30th September, 2026) | 1 |

9 **The Proceeds From IPO Is Rs. 16,515.84 Lakhs And Utilisation of the same is as follows :**

| Objects of the Issue (as per Prospectus) | Planned as per Prospectus | Utilization up to 30th Sept '26 | Balance as at 30th Sept '26 |
|---|---|---|---|
| Funding working capital requirements | 6,500.00 | 3,614.70 | 2,885.30 |
| Repayment/prepayment of certain borrowings | 6,500.00 | 6,500.00 | - |
| General corporate purposes | 1,420.81 | 804.21 | 616.60 |
| Issue Expense | 2,095.03 | 1,654.45 | 440.58 |
| **Total** | **16,515.84** | **12,573.36** | **3,942.48** |

**For, Advit Jewels Limited,**

**Nitin Gilara**
**Managing Director**
**DIN : 03499237**

**Date :- 31st October, 2026**
**Place :- Jaipur**

**Advit Jewels Limited**
**(Formerly Known As Advit Jewels Private Limited)**
**CIN U36910RJ2019PLC066804**
**Flat No. 301, Pearl Premier, Plot No. 4, Jamnalal Bajaj Marg, C-Scheme, Jaipur – 302001, Rajasthan, India.**
**Statement of Assets and Liabilities As At 30th September, 2026**

| Sr No. | Particulars | Rs. in Lakhs (unless otherwise stated) Figures As At 30/09/2026 Unaudited | 31/03/2026 Audited |
|---|---|---|---|
| I | **ASSETS** | | |
| A | **Non-Current Assets** | | |
| | a) Property, Plant & Equipment | 1,419.40 | 1,434.48 |
| | b) Right-of-Use Assets | 143.09 | 170.54 |
| | c) Intangible Assets | 152.25 | 175.73 |
| | d) Capital Work in progress | 534.02 | 226.63 |
| | e) Financial Assets | | |
| | - Other Financial Assets | 34.92 | 8.99 |
| | f) Deferred Tax Assets (Net) | 20.37 | 18.87 |
| | g) Other Non-Current Assets | 112.67 | - |
| | **Total Non-Current Assets** | **2,416.72** | **2,035.24** |
| B | **Current Assets** | | |
| | a) Inventories | 16,954.81 | 13,819.93 |
| | b) Financial Assets | | |
| | - Trade receivables | 2,194.55 | 899.90 |
| | - Cash and cash equivalents | 5,272.86 | 26.25 |
| | - Other Bank Balances | 1,332.00 | - |
| | - Other Financial Assets | 33.91 | 1.20 |
| | c) Other Current Assets | 1,778.01 | 393.73 |
| | **Total Current Assets** | **27,566.14** | **15,141.01** |
| | **TOTAL ASSETS** | **29,982.86** | **17,176.25** |
| II | **EQUITY AND LIABILITIES** | | |
| 1 | **EQUITY** | | |
| | a) Equity Share capital | 4,581.00 | 3,201.00 |
| | b) Other Equity | 23,345.21 | 6,058.25 |
| | **Total Equity** | **27,926.21** | **9,259.25** |
| 2 | **LIABILITIES** | | |
| A | **Non-Current Liabilities** | | |
| | a) Financial Liabilities | | |
| | - Long term Borrowings | 892.80 | 948.53 |
| | - Long Term Lease Liabilities | 106.35 | 119.11 |
| | b) Provisions | 11.90 | 7.07 |
| | **Total Non-Current Liabilities** | **1,011.05** | **1,074.71** |



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**Flat No. 301, Pearl Premier, Plot No. 4, Jamnalal Bajaj Marg, C-Scheme, Jaipur – 302001, Rajasthan, India.**
**Statement of Assets and Liabilities As At 30th September, 2026**

| Sr No. | Particulars | Rs. in Lakhs (unless otherwise stated) Figures As At 30/09/2026 Unaudited | 31/03/2026 Audited |
|---|---|---|---|
| **B** | **Current Liabilities** | | |
| | a) Financial Liabilities | | |
| | - Short term Borrowings | 109.53 | 6,153.70 |
| | - Short Term Lease Liabilities | 60.04 | 71.12 |
| | - Trade payables | | |
| | (i) Total outstanding dues of Micro Enterprise and Small Enterprises | 6.92 | 4.25 |
| | (ii) Total outstanding dues of Creditors other than Micro Enterprise and Small Enterprises | 173.49 | 88.19 |
| | - Other Financial Liabilities | 75.24 | 64.20 |
| | b) Provisions | 3.88 | 6.05 |
| | c) Other Current Liabilities | 494.69 | 430.09 |
| | d) Current Tax Liabilities (Net) | 121.81 | 24.69 |
| | **Total Current Liabilities** | **1,045.60** | **6,842.29** |
| | **Total Liabilities** | **2,056.65** | **7,917.00** |
| | **TOTAL EQUITY & LIABILITIES** | **29,982.86** | **17,176.25** |

**For, Advit Jewels Limited,**

**Nitin Gilara**
**Managing Director**
**DIN : 03499237**

**Date :- 31st October, 2026**
**Place :- Jaipur**

**Advit Jewels Limited**
**(Formerly Known As Advit Jewels Private Limited)**
**CIN U36910RJ2019PLC066804**
**Flat No. 301, Pearl Premier, Plot No. 4, Jamnalal Bajaj Marg, C-Scheme, Jaipur – 302001, Rajasthan, India.**
**Unaudited Cash Flow Statement for the Half Year Ended 30th September, 2026**

| Particulars | Rs. in Lakhs (unless otherwise stated) | |
|---|---|---|
| | For The Half Year Ended | |
| | 30/09/2026 | 30/09/2025 |
| | Unaudited | Unaudited |
| **A. Cash Flow from Operating Activities** | | |
| **Profit before tax** | **2,546.54** | **1,924.37** |
| **Adjustments for:** | | |
| Depreciation and amortisation expense | 73.00 | 30.79 |
| Finance costs | 195.74 | 309.42 |
| Interest income | (34.74) | - |
| Provision for gratuity | 4.98 | (0.41) |
| **Operating profit before working capital changes** | **2,785.52** | **2,264.17** |
| **Changes in working capital:** | | |
| (Increase)/Decrease in Inventories | (3,134.88) | 2,069.60 |
| (Increase)/Decrease in Trade Receivables | (1,294.65) | (3,441.21) |
| (Increase)/Decrease in Other Financial Assets | (58.64) | (1.59) |
| (Increase)/Decrease in Other Current Assets | (1,384.28) | 10.21 |
| Increase/(Decrease) in Trade Payables | 87.97 | 153.82 |
| Increase/(Decrease) in Other Financial Liabilities | 11.04 | (61.15) |
| Increase/(Decrease) in Other Current Liabilities | 64.60 | (6.52) |
| Increase/(Decrease) in Short-Term Provisions | (2.85) | (8.00) |
| **Cash generated from operations** | **(2,926.17)** | **979.33** |
| Less: Income taxes paid (net of refunds) | (356.26) | (414.91) |
| **Net cash flow from/(used in) operating activities (A)** | **(3,282.43)** | **564.42** |
| **B. Cash Flow from Investing Activities** | | |
| Purchase of property, plant and equipment and intangible assets | (6.98) | (52.00) |
| Expenditure on capital work-in-progress | (307.39) | (93.56) |
| Advances for Capital Goods | (112.67) | - |
| Investment in bank deposits (original maturity of more than three months) | (1,332.00) | - |
| Interest received | 34.74 | - |
| **Net cash flow from/(used in) investing activities (B)** | **(1,724.30)** | **(145.56)** |
| **C. Cash Flow from Financing Activities** | | |
| Proceeds from issue of equity shares (net of share issue expenses) | 16,572.82 | - |
| Proceeds from Long-term borrowings | - | 1,150.00 |
| Repayment of Long-term borrowings | (55.73) | (1,198.07) |
| Proceeds from/(Repayment of) Short-term borrowings | (6,044.17) | (264.35) |
| Loans repaid/(given) | - | 0.04 |
| Repayment of Lease liabilities - principal portion | (23.84) | (14.19) |
| Interest and Other Finance charges paid | (195.74) | (309.42) |
| **Net cash flow from/(used in) financing activities (C)** | **10,253.34** | **(635.99)** |
| **Net increase/(decrease) in cash and cash equivalents (A+B+C)** | **5,246.61** | **(217.13)** |
| Add: Cash and cash equivalents at the beginning of the period | 26.25 | 263.14 |
| **Cash and cash equivalents at the end of the period** | **5,272.86** | **46.01** |



**Notes:**

**1. Reconciliation of cash and cash equivalents with the Balance Sheet:**

| Particulars | As at 30th September 2026 | As at 30th September 2025 |
|---|---|---|
| Cash and cash equivalents comprise: | | |
| Cash on hand | 18.84 | 45.04 |
| Balances with banks: | | |
| - In current accounts / overdraft accounts | 3,273.92 | 0.87 |
| - In fixed deposit accounts (original maturity of three months or less) | 1,980.10 | 0.10 |
| **Total cash and cash equivalents** | **5,272.86** | **46.01** |

2. The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 - Statement of Cash Flows. Figures in brackets represent cash outflows.

**For, Advit Jewels Limited,**




**Nitin Gilara**
**Managing Director**
**DIN : 03499237**

**Date :- 31st October, 2026**
**Place :- Jaipur**