

# RADHIKA

JEWELTECH LTD

(UNIT OF RADHIKA JEWELTECH LTD)

CIN NO.: L27205GJ2016PLC093050

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CRAFTING ETERNAL ELEGANCE

## Part-I: Statement of Unaudited Financial Results for the Quarter and Nine Months Ended On December 31, 2025

(Rs. in lakhs except per share data)

| Sr. No.   | Particulars                                                                  | Quarter Ended                |                            |                              | Nine Month Ended           |                            | Year Ended              |
|-----------|------------------------------------------------------------------------------|------------------------------|----------------------------|------------------------------|----------------------------|----------------------------|-------------------------|
|           |                                                                              | 31.12.2025<br>(Refer Note-4) | 30.09.2025<br>(Un-Audited) | 31.12.2024<br>(Refer Note-4) | 31.12.2025<br>(Un-Audited) | 31.12.2024<br>(Un-Audited) | 31.03.2025<br>(Audited) |
| <b>1</b>  | <b>Income</b>                                                                |                              |                            |                              |                            |                            |                         |
| (a)       | Revenue from Operations                                                      | 21,358.58                    | 13,304.61                  | 20,606.09                    | 44,577.76                  | 43,128.21                  | 58,778.71               |
| (b)       | Other Income                                                                 | 27.56                        | 38.84                      | 2.75                         | 75.06                      | 30.82                      | 50.43                   |
|           | <b>Total Income (1)</b>                                                      | <b>21,386.13</b>             | <b>13,343.45</b>           | <b>20,608.84</b>             | <b>44,652.82</b>           | <b>43,159.03</b>           | <b>58,829.14</b>        |
| <b>2</b>  | <b>Expenses</b>                                                              |                              |                            |                              |                            |                            |                         |
| (a)       | Cost of materials consumed                                                   | 18,512.54                    | 11,934.39                  | 17,475.81                    | 36,164.59                  | 37,227.46                  | 50,565.93               |
| (b)       | Purchases of Stock-in-trade                                                  | 751.05                       | 928.28                     | 927.57                       | 1,843.25                   | 1,405.79                   | 1,753.04                |
| (c)       | Changes in Inventories of Finished Goods and Stock-In-Trade                  | (2,674.39)                   | (2,582.48)                 | (1,480.16)                   | (4,127.26)                 | (4,061.20)                 | (4,670.47)              |
| (d)       | Employee Benefits Expenses                                                   | 207.93                       | 217.20                     | 218.11                       | 614.06                     | 541.59                     | 761.93                  |
| (e)       | Finance Costs                                                                | 56.35                        | 74.81                      | 77.71                        | 187.72                     | 276.07                     | 348.35                  |
| (f)       | Depreciation and Amortisation Expenses                                       | 50.39                        | 44.80                      | 48.54                        | 139.03                     | 144.24                     | 193.11                  |
| (g)       | Other Expenses                                                               | 383.66                       | 236.91                     | 296.53                       | 803.84                     | 1,044.26                   | 1,445.85                |
|           | <b>Total Expenses (2)</b>                                                    | <b>17,287.53</b>             | <b>10,853.91</b>           | <b>17,564.11</b>             | <b>35,625.23</b>           | <b>36,578.20</b>           | <b>50,397.73</b>        |
| <b>3</b>  | <b>Profit from Operations Before Exceptional Items &amp; Tax (1 - 2)</b>     | <b>4,098.60</b>              | <b>2,489.54</b>            | <b>3,044.73</b>              | <b>9,027.59</b>            | <b>6,580.83</b>            | <b>8,431.41</b>         |
| <b>4</b>  | <b>Exceptional Items</b>                                                     | -                            | -                          | -                            | -                          | -                          | -                       |
| <b>5</b>  | <b>Profit Before Tax (3 - 4)</b>                                             | <b>4,098.60</b>              | <b>2,489.54</b>            | <b>3,044.73</b>              | <b>9,027.59</b>            | <b>6,580.83</b>            | <b>8,431.41</b>         |
| <b>6</b>  | <b>Tax Expenses</b>                                                          | -                            | -                          | -                            | -                          | -                          | -                       |
| (a)       | Current Tax                                                                  | 1,038.50                     | 627.25                     | 772.25                       | 2,282.50                   | 1,687.50                   | 2,168.00                |
| (b)       | Deferred Tax                                                                 | (3.69)                       | 7.58                       | (1.00)                       | 6.04                       | (5.28)                     | (6.68)                  |
| (c)       | In respect of Previous Year                                                  | -                            | 13.42                      | -                            | 13.42                      | 258.28                     | 258.28                  |
|           | <b>Total Tax Expenses (6)</b>                                                | <b>1,034.81</b>              | <b>648.25</b>              | <b>771.25</b>                | <b>2,301.96</b>            | <b>1,940.50</b>            | <b>2,419.60</b>         |
| <b>7</b>  | <b>Net Profit for the period (5 - 6)</b>                                     | <b>3,063.79</b>              | <b>1,841.29</b>            | <b>2,273.48</b>              | <b>6,725.63</b>            | <b>4,640.32</b>            | <b>6,011.81</b>         |
| <b>8</b>  | <b>Other Comprehensive Income :</b>                                          |                              |                            |                              |                            |                            |                         |
| (a)       | Items that will not be reclassified to Profit or loss                        | (0.38)                       | (0.37)                     | 0.25                         | (1.13)                     | 0.77                       | (1.51)                  |
| (b)       | Income tax relating to items that will not be reclassified to Profit or loss | 0.09                         | 0.09                       | (0.06)                       | 0.28                       | (0.19)                     | 0.38                    |
|           | <b>Total Other Comprehensive Income (8)</b>                                  | <b>(0.29)</b>                | <b>(0.28)</b>              | <b>0.19</b>                  | <b>(0.85)</b>              | <b>0.58</b>                | <b>(1.13)</b>           |
| <b>9</b>  | <b>Total Comprehensive Income for the period (7 + 8)</b>                     | <b>3,063.50</b>              | <b>1,841.01</b>            | <b>2,273.67</b>              | <b>6,724.78</b>            | <b>4,640.90</b>            | <b>6,010.68</b>         |
| <b>10</b> | <b>Paid-Up Equity Share Capital 11,80,00,000 shares of Rs.2/- Each</b>       | 1,180.00                     | 1,180.00                   | 1,180.00                     | 1,180.00                   | 1,180.00                   | 1,180.00                |
| <b>11</b> | <b>Other Equity</b>                                                          |                              |                            |                              |                            |                            | 29,905.29               |
| <b>12</b> | <b>Earnings Per Equity Share (Not Annualised)</b>                            |                              |                            |                              |                            |                            |                         |
| (a)       | Basic                                                                        | 2.60                         | 1.56                       | 1.93                         | 5.70                       | 3.93                       | 5.09                    |
| (b)       | Diluted                                                                      | 2.60                         | 1.56                       | 1.93                         | 5.70                       | 3.93                       | 5.09                    |

(See accompanying notes to the financial results)

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**Part-II: Other Notes**

- 1 The Financial Results of the Company for the Nine Months and Quarter Ended December 31, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 11.02.2026. The Statutory Auditors of the Company have carried out the review of these results and the results are being Published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The Financial Results have been prepared in accordance with the requirements of the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. These Financial Results may require adjustment on account of any changes in the standards or subsequent clarification (if any) as issued by the MCA.
- 3 The company operates only in one segment i.e. manufacturing & trading of gold & diamond jewellery and hence there is no other primary reportable segment as required by Indian Accounting Standard (Ind AS) - 107 "Segment reporting".
- 4 The figures for the quarter ended December 31, 2025 & December 31, 2024 are balancing figures between the un-audited figures in respect of the respective nine-months ended December 31, 2025 & December 31, 2024 and the unaudited published year to date figures upto six-months ended September 30, 2025 & September 30, 2024 respectively, which were subject to limited review.
- 5 The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary, to make them comparable.

On Behalf of the Board

**Ashokkumar M. Zinzuwadia**  
Managing Director (DIN: 07505964)



Place: Rajkot  
Date: 11.02.2026

### INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

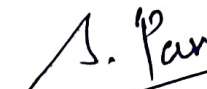
#### TO THE BOARD OF DIRECTORS OF RADHIKA JEWELTECH LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **RADHIKA JEWELTECH LIMITED** ("the Company"), for the quarter & nine-months/period ended December 31, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the regulations").
2. 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 & 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 read with relevant rules issued thereunder & other recognized accounting principles generally accepted in India and is in compliance with the 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of 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.



4. 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Panchal S K & Associates,**  
Chartered Accountants  
(Firm's Registration No. 145989W)

  
**Swati Panchal**

Partner

(Membership No. 149279)

UDIN: 26149279XAREPM7877



Place: Ahmedabad

Date: 11<sup>Th</sup> February 2026