NITYAS GEMS AND JEWELLERY LIMITED

(FORMERLY KNOWN AS NITYAS GEMS AND JEWELLERY PRIVATE LIMITED)

CIN: U36996GJ2022PLC131404

Registered Office: Sector-1, 6th & 7th Floor, Ratih House, SY-376, TPS-4, Pl-7, Paiki Part-B, Parshottam Farm Compound, Opp. Podar Arcade, Varachha Road, A. K. Road, Surat, Surat City, Gujarat, India, 395008

Website: www.nityas.in **Email Id:** nityasjewels@gmail.com **Phone No.:** 9727176754

Date: 06/11/2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra - Kurla Complex, Bandra (E),
Mumbai - 400051

Scrip ID/ Symbol/ Code /ISIN	**:**	NITYAS/544974/ INE211501023
Subject	**:**	Outcome of Board Meeting of the Company held on Friday, November 06, 2026 and approval of Standalone and Consolidated Unaudited Financial Results along with Limited Review Report of the company for the quarter and half year ended September 30, 2026.
Reference Number	**:**	Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the Regulation 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors at their meeting held on Friday, November 06, 2026 at 01.00 PM at the registered office of the company at Sector-1, 6th & 7th Floor, Ratih House, SY-376, TPS-4, Pl-7, Paiki Part-B, Parshottam Farm Compound, Opp. Podar Arcade, Varachha Road, A. K. Road, Surat, Surat City, Gujarat, India, 395008, inter-alia:

1. Considered and Approved Standalone and Consolidated Unaudited Financial Results along with Limited Review Report thereon for the quarter and half year ended on September 30, 2026. Limited Review Report and Financial Results are enclosed.

The Board meeting commenced at 01.00 P.M. and concluded at 4:05 P.M

Kindly take the above information on record and oblige.

Thanking you,

Yours faithfully,

FOR NITYAS GEMS AND JEWELLERY LIMITED

RAJNIKANT LALLUBHAI CHANCHAD
Digitally signed by RAJNIKANT LALLUBHAI CHANCHAD
Date: 2026.11.06 16:07:48 +05'30'

Rajnikant Lallubhai Chanchad
Chairman and Managing Director
DIN: 08715741

Place: Surat

R P R & Co.
Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat – 395002
Email: rprsurat.co@gmail.com, Ph: 0261-3591630

Independent Auditor's Limited Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of Nityas Gems and Jewellery Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

Limited Review Report
To The Board of Directors of
Nityas Gems and Jewellery Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Nityas Gems and Jewellery Limited *(the "Company")*, for the quarter and half year ended September 30, 2026 *(the "Statement")*, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended *(the "Listing Regulations")*.

   Attention is drawn to the fact that the standalone figures for the corresponding quarter and half year ended September 30, 2025, as reported in the Statement have been approved by the Company's Board of Directors, but have not been subjected to review.

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 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 Regulation 33 of the Listing 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.

R P R & Co.
Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat – 395002
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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 ("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 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RPR & Co.
Chartered Accountants
Firm Registration No.: 131964W

RAUNAQ R KANKARIA
Digitally signed by RAUNAQ R KANKARIA
Date: 2026.11.06 16:06:54 +05'30'

CA Raunaq Kankaria
(Partner)
Membership No.: 138361
UDIN: 26138361CHNMGO6608
Date: 06-11-2026
Place: Surat

NITYAS GEMS AND JEWELLERY LIMITED
(FORMERLY KNOWN AS NITYAS GEMS AND JEWELLERY PRIVATE LIMITED)
CIN NO.: U36996GJ2022PLC131404
Regd. Off.: Sector-1, 6th & 7th Floor, Ratih House, SY-376, TPS-4, Pl-7, Paiki Part-B, Parshottam Farm Compound, Opp. Podar Arcade, Varachha Road, A. K. Road, Surat -395008.
Website: www.nityas.in | Email: nityasjewels@gmail.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Million, except per share data and ratios)

SR. 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
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	720.02	451.26	522.49	1,171.29	881.79	2,070.50
II	Other Income	0.87	0.42	1.03	1.28	1.73	3.61
III	**Total Income (I + II)**	**720.89**	**451.68**	**523.52**	**1,172.57**	**883.51**	**2,074.11**
IV	**EXPENSES**						
(a)	Cost of Materials Consumed	623.19	375.14	403.51	998.34	754.78	1,761.80
(b)	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(14.70)	(14.13)	16.83	(28.83)	(42.54)	(103.50)
(c)	Manufacturing Expenses	24.47	19.27	20.96	43.74	37.83	78.28
(d)	Employees Benefit Expense	7.23	6.83	3.43	14.06	5.85	18.20
(e)	Finance Cost	3.36	2.02	1.53	5.38	2.15	6.27
(f)	Depreciation and Amortisation Expense	2.35	2.22	1.69	4.57	2.93	7.86
(g)	Other Expenses	3.53	3.43	4.10	6.96	5.68	11.96
	Total Expenses	**649.43**	**394.77**	**452.05**	**1,044.20**	**766.68**	**1,780.87**
V	**Net Profit/(Loss) before Tax and Exceptional items (III - IV)**	**71.46**	**56.91**	**71.46**	**128.37**	**116.83**	**293.24**
VI	Exceptional items	-	-	-	-	0.03	0.03
VII	**Profit before Tax (V - VI)**	**71.46**	**56.91**	**71.46**	**128.37**	**116.80**	**293.21**
VIII	**Tax Expenses**						
	(1) Current Tax	12.58	10.12	12.58	22.70	20.45	51.04
	(2) Deferred Tax Charge / (Benefit)	(0.19)	(0.18)	0.01	(0.37)	(0.04)	(0.46)
	(3) Earlier Year Tax	1.41	-	0.61	1.41	0.61	0.61
	Total Tax Expenses	**13.80**	**9.94**	**13.20**	**23.74**	**21.01**	**51.19**
IX	**Net Profit (Loss) for the period / year (VII - VIII)**	**57.66**	**46.97**	**58.26**	**104.63**	**95.79**	**242.02**
X	**Other Comprehensive Income (OCI)**						
	(i) Items that will not be reclassified to Profit or Loss	0.35	(0.09)	(0.01)	0.26	(0.07)	(0.89)
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	(0.06)	0.02	0.00	(0.04)	0.01	0.15
	(iii) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(iv) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Other Comprehensive Income for the period / year	**0.29**	**(0.07)**	**(0.01)**	**0.21**	**(0.05)**	**(0.74)**
XI	**Total Comprehensive Income for the period / year (IX + X)**	**57.95**	**46.89**	**58.25**	**104.84**	**95.73**	**241.28**
	Earnings per equity share (Face Value of Rs. 5/- each) (Not Annualised)						
(a)	Basic EPS (in Rs.)	1.34	1.09	1.48	2.43	2.43	5.86
(b)	Diluted EPS (in Rs.)	1.34	1.09	1.48	2.43	2.43	5.86
	Paid-up Equity Share Capital (Face Value of Rs. 5/- each)	215.69	215.69	19.61	215.69	19.61	215.69
	Other Equity (excluding Revaluation Reserve)	529.62	471.68	478.81	529.62	478.81	424.78
	Net Worth	**745.31**	**687.36**	**498.42**	**745.31**	**498.42**	**640.47**
	Debt Equity Ratio^	0.20	0.13	0.16	0.20	0.16	0.17
	Debt Service Coverage Ratio^^	17.78	20.42	32.30	18.86	34.21	31.83
	Interest Service Coverage Ratio^^	22.70	29.98	48.18	25.42	56.57	48.60

^Total debt includes current and non-current borrowings and current and non-current lease liability.
^^Interest on lease liabilities has been included in the numerator.

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Website: www.nityas.in | Email: nityasjewels@gmail.com

Notes:

1 The above Unaudited Standalone Financial Results, which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disciosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 06, 2026. The statutory auditors have carried out a limited review on these results and issued an unmodified conclusion.

2 The Company is primarily engaged in the business of manufacturing of gold, silver and diamond (including Laboratory Grown Diamonds, popularly known as “Lab Grown Diamonds”) jewellery.

3 The Company is primarily engaged in the business of manufacturing of gold, silver and diamond (including lab grown diamonds) jewellery. The operations of the Company are managed and evaluated as a single operating segment by the Chief Operating Decision Maker (CODM) for the purpose of resource allocation and assessment of performance.

In accordance with the requirements of Indian Accounting Standard (Ind AS) 108 – Operating Segments, segment reporting is applicable only when financial information is available and evaluated regularly by the CODM in deciding how to allocate resources and in assessing performance of different operating segments. Since the Company’s business activities fall within a single operating segment and are reviewed as a whole by the CODM, the management has concluded that the Company constitutes a single reportable segment. Accordingly, no separate segment disclosures have been presented.

4 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor’s complaints during the half year ended September 30, 2026 as under:

Sr.	Particulars	No. of Complaints
(i)	No. of investor complaints pending at the beginning of the period	Nil
(ii)	Received during the period	Nil
(iii)	Disposed during the period	Nil
(iv)	Remaining unresolved at the end of the period	Nil

5 Figures pertaining to the previous year/period have been regrouped, rearranged, or reclassified wherever considered necessary, to make them comparable with those of current year/period.

6 With effect from March 13, 2026, the Company subdivided its equity shares to a face value of Rs. 5 each and subsequently issued 10 bonus equity shares of Rs. 5 each for every existing equity share (bonus ratio 10:1). The effects of the share split and bonus issue have been retrospectively considered in the calculation of basic EPS and dilued EPS for the quarter ended September 30, 2025, and the half year ended September 30, 2025.

7 The Unaudited Standalone Financial Results include the results for the quarter ended September 30, 2025, being the balancing figure between the unaudited figures for the half year ended September 30, 2025, and the unaudited figures for the quarter ended June 30, 2025, neither of which was subjected to a limited review by us.

8 The Unaudited Standalone Financial Results include the results for the quarter ended September 30, 2026, being the balancing figure between the unaudited figures for the half year ended September 30, 2026, and the unaudited figures for the quarter ended June 30, 2026, which were subjected to limited review by us.

For and on behalf on Board of Directors of
NITYAS GEMS AND JEWELLERY LIMITED

RAJNIKANT LALLUBHAI CHANCHAD
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Date: 2026.11.06 16:05:27 +05'30'

Rajnikant Lallubhai Chanchad
(Managing Director)
DIN: 08715741

Date: November 06, 2026
Place: Surat

NITYAS GEMS AND JEWELLERY LIMITED
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Website: www.nityas.in | Email: nityasjewels@gmail.com | Phone No.: 9727176754

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. in Million, except per share data and ratios)

SR. NO.	PARTICULARS	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)
I.	**ASSETS**		
(1)	**Non-Current Assets**		
	(a) Property, Plant and Equipment	23.54	23.01
	(b) Right of Use Assets	15.40	17.13
	(c) Other Intangible Assets	0.44	0.54
	(d) Financial Assets		
	(i) Investments	253.86	253.86
	(ii) Other Financial Assets	8.20	2.38
	(e) Deferred Tax Assets (net)	1.22	0.90
	Total Non-Current Assets	**302.67**	**297.82**
(2)	**Current Assets**		
	(a) Inventories	444.93	410.54
	(b) Financial Assets		
	(i) Trade Receivables	286.11	160.64
	(ii) Cash and Cash Equivalents	0.72	1.25
	(c) Other Current Assets	22.07	9.98
	Total Current Assets	**753.83**	**582.41**
	Total Assets	**1,056.50**	**880.23**
II.	**EQUITY AND LIABILITIES**		
(1)	**Equity**		
	(a) Equity Share Capital	215.69	215.69
	(b) Other Equity	529.62	424.78
	Total Equity	**745.31**	**640.47**
(2)	**Liabilities**		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	0.01	0.92
	(ii) Lease Liabilities	12.85	14.23
	(b) Provisions	3.77	3.04
	Total Non-Current Liabilities	**16.63**	**18.19**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	136.42	89.87
	(ii) Lease Liabilities	2.61	2.40
	(iii) Trade Payables		
	(A) total outstanding dues of micro and small enterprises; and	21.67	1.76
	(B) total outstanding dues of creditors other than micro and small enterprises	96.91	79.89
	(iv) Other Financial Liabilities	8.21	6.81
	(b) Other Current Liabilities	20.40	33.70
	(c) Provisions	0.59	0.02
	(d) Current Tax Liabilities (Net)	7.74	7.11
	Total Current Liabilities	**294.56**	**221.57**
	Total Liabilities	**311.19**	**239.76**
	Total Equity and Liabilities	**1,056.50**	**880.23**

For and on behalf on Board of Directors of
NITYAS GEMS AND JEWELLERY LIMITED

RAJNIKANT LALLUBHAI CHANCHAD
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Date: 2026.11.06 16:05:41 +05'30'

Rajnikant Lallubhai Chanchad
(Managing Director)
DIN: 08715741

Date: November 06, 2026
Place: Surat

NITYAS GEMS AND JEWELLERY LIMITED
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CIN NO.: U36996GJ2022PLC131404
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Website: www.nityas.in | Email: nityasjewels@gmail.com | Phone No.: 9727176754

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Million, except per share data and ratios)

SR. NO.	PARTICULARS		Half Year Ended	
			30-09-2026 (Unaudited)	30-09-2025 (Unaudited)
A.	**CASH FLOW FROM OPERATING ACTIVITIES**			
	Net Profit Before Tax as per Statement of Profit and Loss		**128.37**	**116.80**
	Add: Adjustments for:			
	Fixed Assets Write-off		-	0.03
	Interest Income		(0.04)	(0.01)
	Interest Subsidy Income		-	(0.32)
	Net Unrealised Gain / (Loss) on Foreign Currency Transaction and Translation		(0.77)	(1.01)
	Expected Credit Loss Provisioning		-	1.69
	Corporate Social Responsibility Provisioning		0.54	0.38
	Finance Costs		5.38	2.15
	Gratuity Expense (Current service cost)		0.89	0.41
	Gain on termination of lease		-	(0.19)
	Depreciation and Amortisation Expenses		4.57	2.93
	Operating Profit before Working Capital Changes		**138.95**	**122.85**
	Adjustments for Working Capital Changes:			
	(Increase)/Decrease in Trade Receivables		(124.70)	(176.89)
	(Increase)/Decrease in Other Financial Assets		(5.80)	(1.00)
	(Increase)/Decrease in Other Assets		(12.09)	(4.34)
	(Increase)/Decrease in Inventories		(34.40)	(71.53)
	Increase/(Decrease) in Trade Payables		36.93	69.69
	Increase/(Decrease) in Other Financial Liabilities		1.40	2.97
	Increase/(Decrease) in Other Liabilities		(21.81)	(53.45)
	Cash Generated from Operations		**(21.51)**	**(111.71)**
	Less: Income Taxes Paid (including TDS Receivable) (net)		(14.96)	(0.70)
	Net Cash Flow from / (used in) Operating Activities	**(A)**	**(36.47)**	**(112.41)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**			
	Purchase of Property, Plant & Equipment		(3.27)	(10.07)
	Purchase of Intangible Assets		-	(0.48)
	Investment in subsidiaries		-	(60.28)
	Interest Received		0.01	0.00
	Net Cash Flow from / (used in) Investing Activities	**(B)**	**(3.27)**	**(70.83)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Proceeds from Issue of Share Capital & Share Premium		-	187.35
	Proceeds from / (Repayment) of Long-term borrowings		(0.90)	(0.91)
	Proceeds from / (Repayment) of Short-term borrowings (Net)		46.55	(1.07)
	Principal Payment of Lease Liabilities		(1.18)	(0.87)
	Interest Subsidy Received		-	0.32
	Finance Cost (including Interest on Lease Liabilities)		(5.26)	(1.82)
	Net Cash Flow from / (used in) Financing Activities	**(C)**	**39.21**	**183.00**
	Net Increase / (Decrease) in Cash and Cash Equivalents	**(A) + (B) + (C)**	**(0.53)**	**(0.23)**
	Opening Balance of Cash and Cash Equivalents		1.25	0.34
	Closing Balance of Cash and Cash Equivalents		**0.72**	**0.11**
	Cash and Cash Equivalents comprises of:			
	Cash on Hand		0.72	0.11
	Balance in Current Account		-	-
	Cash and Cash equivalents in Cash Flow Statement		**0.72**	**0.11**

For and on behalf on Board of Directors of
NITYAS GEMS AND JEWELLERY LIMITED

RAJNIKANT LALLUBHAI CHANCHAD
Digitally signed by RAJNIKANT LALLUBHAI CHANCHAD
Date: 2026.11.06 16:05:49 +05'30'

Rajnikant Lallubhai Chanchad
(Managing Director)
DIN: 08715741

Date: November 06, 2026
Place: Surat

R P R & Co.
Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat – 395002
Email: rprsurat.co@gmail.com, Ph: 0261-3591630

Independent Auditor's Limited Review Report on the Quarterly and Year to date Unaudited Consolidated Financial Results of Nityas Gems and Jewellery Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

Limited Review Report
To The Board of Directors of
Nityas Gems and Jewellery Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Nityas Gems and Jewellery Limited *(the "Parent Company")*, which includes its subsidiaries *(the Parent and its subsidiaries together referred to as the "Group")*, for the quarter and half year ended September 30, 2026 *(the "Statement")*, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended *(the "Listing Regulations")*.

   Attention is drawn to the fact that the consolidated figures for the corresponding quarter and half year ended September 30, 2025, as reported in the Statement have been approved by the Parent Company's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent 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 Regulation 33 of the Listing 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 Parent 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
    a) Nityas Gems and Jewellery Limited (the Parent Company);
    b) Ayaani Diamonds and Jewellery Private Limited (Subsidiary Company 1);
    c) Ratna LGD Private Limited (Subsidiary Company 2);

    (Subsidiary Company 1 and Subsidiary Company 2 collectively referred to as "Subsidiaries")

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, 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 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim standalone financial results/ financial information, in respect of:

    a) Subsidiary Company 1, whose unaudited interim standalone financial results/financial information reflect total assets of Rs. 407.74 million as at September 30, 2026, total revenues of Rs. 97.00 million and Rs. 131.04 million for the quarter and half year ended September 30, 2026 respectively, total net profit / (loss) after tax of Rs. (0.60) million and Rs. (20.89) million for the quarter and half year ended September 30, 2026 respectively, total comprehensive income of Rs. (0.62) million and Rs. (21.01) million for the quarter and half year ended September 30, 2026 respectively and net cash inflows / (outflows) of Rs. (0.68) million for the half year ended September 30, 2026, as considered in the Statement which have been reviewed by us.

R P R & Co.
Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat – 395002
Email: rprsurat.co@gmail.com, Ph: 0261-3591630

b) Subsidiary Company 2, which has not been reviewed by us, whose unaudited interim standalone financial results/financial information reflect total assets of Rs. 24.23 million as at September 30, 2026, total revenues of Rs. Nil and Rs. Nil for the quarter and half year ended September 30, 2026 respectively, total net profit / (loss) after tax of Rs. (0.005) million and Rs. (0.02) million for the quarter and half year ended September 30, 2026 respectively, total comprehensive income of Rs. (0.005) million and Rs. (0.02) million for the quarter and half year ended September 30, 2026 respectively and net cash flows of Rs. (0.002) million for the half year ended September 30, 2026, as considered in the Statement which have been reviewed by the subsidiary's auditor.

The report on the unaudited interim standalone financial results/financial information of the above-mentioned subsidiary has been furnished to us by the Management of the Parent Company, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the said subsidiary, is based solely on the report of such auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters.

For RPR & Co.
Chartered Accountants
Firm Registration No.: 131964W

RAUNAQ R KANKARIA
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Date: 2026.11.06 16:07:22 +05'30'

CA Raunaq Kankaria
(Partner)
Membership No.: 138361
UDIN: 26138361KIFAZZ2474
Date: 06-11-2026
Place: Surat

NITYAS GEMS AND JEWELLERY LIMITED
(FORMERLY KNOWN AS NITYAS GEMS AND JEWELLERY PRIVATE LIMITED)
CIN NO.: U36996GJ2022PLC131404
Regd. Off.: Sector-1, 6th & 7th Floor, Ratih House, SY-376, TPS-4, Pl-7, Paiki Part-B, Parshottam Farm Compound, Opp. Podar Arcade, Varachha Road, A. K. Road, Surat - 395008.
Website: www.nityas.in | Email: nityasjewels@gmail.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Million, except per share data and ratios)

SR. 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
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	743.02	426.53	532.77	1,169.55	885.45	2,028.94
II	Other Income	9.84	0.67	1.28	10.51	2.05	4.25
III	**Total Income (I + II)**	**752.86**	**427.20**	**534.05**	**1,180.06**	**887.49**	**2,033.19**
IV	**EXPENSES**						
(a)	Cost of Materials Consumed	607.76	356.30	398.84	964.05	750.11	1,674.92
(b)	Purchase of Stock-in-Trade	37.80	25.95	1.07	63.75	1.07	65.32
(c)	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(14.71)	(33.08)	28.59	(47.79)	(36.77)	(159.13)
(d)	Manufacturing Expenses	24.47	19.27	22.59	43.74	39.46	78.28
(e)	Employees Benefit Expense	12.56	12.40	6.79	24.96	9.70	31.84
(f)	Finance Cost	6.39	5.19	3.88	11.58	4.53	14.61
(g)	Depreciation and Amortisation Expense	9.46	9.19	6.43	18.65	7.85	25.88
(h)	Other Expenses	6.39	8.46	7.72	14.85	9.44	32.30
	Total Expenses	**690.13**	**403.68**	**475.92**	**1,093.81**	**785.40**	**1,764.01**
V	**Net Profit/(Loss) before Tax and Exceptional items (III - IV)**	**62.73**	**23.52**	**58.13**	**86.25**	**102.10**	**269.18**
VI	Exceptional items	-	-	-	-	0.03	0.03
VII	**Profit before Tax (V - VI)**	**62.73**	**23.52**	**58.13**	**86.25**	**102.07**	**269.15**
VIII	**Tax Expenses**						
	(1) Current Tax	12.58	10.12	11.54	22.70	19.63	51.26
	(2) Deferred Tax Charge / (Benefit)	(1.74)	(8.01)	(2.36)	(9.75)	(2.80)	(5.19)
	(3) Earlier Year Tax	1.41	-	0.61	1.41	0.61	0.61
	Total Tax Expenses	**12.25**	**2.11**	**9.79**	**14.36**	**17.44**	**46.68**
IX	**Net Profit (Loss) for the period / year (VII - VIII)**	**50.48**	**21.41**	**48.35**	**71.89**	**84.63**	**222.46**
X	**Other Comprehensive Income (OCI)**						
	(i) Items that will not be reclassified to Profit or Loss	0.33	(0.22)	(0.02)	0.10	(0.08)	(0.87)
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	(0.05)	0.05	0.00	(0.01)	0.01	0.15
	(iii) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(iv) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Other Comprehensive Income for the period / year	**0.27**	**(0.17)**	**(0.02)**	**0.10**	**(0.06)**	**(0.72)**
XI	**Total Comprehensive Income for the period / year (IX + X)**	**50.75**	**21.23**	**48.33**	**71.98**	**84.57**	**221.75**
Profit for the year attributable to:							
(a)	Owners	50.78	31.55	52.57	82.34	89.03	227.05
(b)	Non-Controlling Interest	(0.30)	(10.15)	(4.22)	(10.45)	(4.40)	(4.59)
Other Comprehensive Income attributable to:							
(a)	Owners	0.28	(0.12)	(0.01)	0.16	(0.06)	(0.73)
(b)	Non-Controlling Interest	(0.01)	(0.05)	(0.00)	(0.06)	(0.00)	0.01
Total Comprehensive Income attributable to:							
(a)	Owners	51.06	31.43	52.55	82.49	88.97	226.32
(b)	Non-Controlling Interest	(0.31)	(10.20)	(4.23)	(10.51)	(4.40)	(4.58)
Earnings per equity share (Face Value of Rs. 5/- each) (Not Annualised)							
(a)	Basic EPS (in Rs.)	1.18	0.73	1.33	1.91	2.26	5.50
(b)	Diluted EPS (in Rs.)	1.18	0.73	1.33	1.91	2.26	5.50
Paid-up Equity Share Capital (Face Value of Rs. 5/- each)		215.69	215.69	19.61	215.69	19.61	215.69
Other Equity (excluding Revaluation Reserve)		491.18	440.12	470.92	491.18	470.92	408.69
Non-Controlling Interest		159.42	159.73	170.10	159.42	170.10	169.92
Net Worth including Non-Controlling Interest		**866.29**	**815.54**	**660.62**	**866.29**	**660.62**	**794.30**
Debt Equity Ratio^		0.24	0.28	0.32	0.24	0.32	0.29
Debt Service Coverage Ratio^^		6.96	3.92	10.36	5.56	14.22	11.84
Interest Service Coverage Ratio^^		10.92	5.59	16.06	8.53	23.77	19.57

^Total debt includes current and non-current borrowings and current and non-current lease liability.
^^Interest on lease liabilities has been included in the numerator.

NITYAS GEMS AND JEWELLERY LIMITED
(FORMERLY KNOWN AS NITYAS GEMS AND JEWELLERY PRIVATE LIMITED)
CIN NO.: U36996GJ2022PLC131404
Regd. Off.: Sector-1, 6th & 7th Floor, Ratih House, SY-376, TPS-4, Pl-7, Paiki Part-B, Parshottam Farm Compound, Opp. Podar Arcade, Varachha Road, A. K. Road, Surat - 395008.
Website: www.nityas.in | Email: nityasjewels@gmail.com

Notes:

1 The above Unaudited Consolidated Financial Results, which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disciosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 06, 2026. The statutory auditors have carried out a limited review on these results and issued an unmodified conclusion.

2 The Parent Company along with its subsidiaries (collectively referred as the "Group") is primarily engaged in the business of manufacturing and trading of gold, silver and diamond (including Laboratory Grown Diamonds, popularly known as "Lab Grown Diamonds") jewellery.

3 The Group is primarily engaged in the business of manufacturing and trading of gold, silver and diamond (including lab grown diamonds) jewellery. The operations of the Group are managed and evaluated as a single operating segment by the Chief Operating Decision Maker (CODM) for the purpose of resource allocation and assessment of performance.

In accordance with the requirements of Indian Accounting Standard (Ind AS) 108 – Operating Segments, segment reporting is applicable only when financial information is available and evaluated regularly by the CODM in deciding how to allocate resources and in assessing performance of different operating segments. Since the Group's business activities fall within a single operating segment and are reviewed as a whole by the CODM, the management has concluded that the Group constitutes a single reportable segment. Accordingly, no separate segment disclosures have been presented.

4 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints during the period ended September 30, 2026 as under:

Sr.	Particulars	No. of Complaints
(i)	No. of investor complaints pending at the beginning of the period	Nil
(ii)	Received during the period	Nil
(iii)	Disposed during the period	Nil
(iv)	Remaining unresolved at the end of the period	Nil

5 Figures pertaining to the previous year/period have been regrouped, rearranged, or reclassified wherever considered necessary, to make them comparable with those of current year/period.

6 With effect from March 13, 2026, the Parent Company subdivided its equity shares to a face value of Rs. 5 each and subsequently issued 10 bonus equity shares of Rs. 5 each for every existing equity share (bonus ratio 10:1). The effects of the share split and bonus issue have been retrospectively considered in the calculation of basic EPS and dilued EPS for the quarter ended September 30, 2025, and the half year ended September 30, 2025.

7 The Unaudited Consolidated Financial Results includes the results for the quarter ended September 30, 2025, being the balancing figure between the unaudited figures for the half year ended September 30, 2025, and the unaudited figures for the quarter ended June 30, 2025, neither which were subjected to limited review by us or by the auditor of Ratna LGD Private Limited.

8 The Unaudited Consolidated Financial Results also includes the results for the quarter ended September 30, 2026, being the balancing figure between the unaudited figures for the half year ended September 30, 2026, and the unaudited figures for the quarter ended June 30, 2026, which were subjected to limited review by us or by the auditor of Ratna LGD Private Limited.

For and on behalf on Board of Directors of
NITYAS GEMS AND JEWELLERY LIMITED

RAJNIKANT LALLUBHAI CHANCHAD
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Date: 2026.11.06 16:06:06 +05'30'

Rajnikant Lallubhai Chanchad
(Managing Director)
DIN: 08715741

Date: November 06, 2026
Place: Surat

NITYAS GEMS AND JEWELLERY LIMITED
(FORMERLY KNOWN AS NITYAS GEMS AND JEWELLERY PRIVATE LIMITED)
CIN NO.: U36996GJ2022PLC131404
Regd. Off.: Sector-1, 6th & 7th Floor, Ratih House, SY-376, TPS-4, Pl-7, Paiki Part-B, Parshottam Farm Compound, Opp. Podar Arcade, Varachha Road, A. K. Road, Surat - 395008.
Website: www.nityas.in | Email: nityasjewels@gmail.com | Phone No.: 9727176754

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. in Million, except per share data and ratios)

SR. NO.	PARTICULARS	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)
I.	**ASSETS**		
(1)	**Non-Current Assets**		
	(a) Property, Plant and Equipment	44.28	40.34
	(b) Right of Use Assets	66.96	136.83
	(c) Goodwill	78.59	78.59
	(d) Other Intangible Assets	2.87	3.20
	(e) Financial Assets		
	(i) Other Financial Assets	13.81	7.79
	(f) Deferred Tax Assets (net)	17.67	7.93
	Total Non-Current Assets	**224.18**	**274.68**
(2)	**Current Assets**		
	(a) Inventories	683.10	635.92
	(b) Financial Assets		
	(i) Trade Receivables	315.93	214.58
	(ii) Cash and Cash Equivalents	4.21	5.42
	(c) Current Tax Assets (Net)	0.04	0.32
	(d) Other Current Assets	50.10	33.23
	Total Current Assets	**1,053.38**	**889.47**
	Total Assets	**1,277.56**	**1,164.15**
II.	**EQUITY AND LIABILITIES**		
(1)	**Equity**		
	(a) Equity Share Capital	215.69	215.69
	(b) Other Equity	491.18	408.69
	Equity attributable to owners	**706.87**	**624.38**
	(c) Non-Controlling Interest	159.42	169.92
	Total Equity	**866.29**	**794.30**
(2)	**Liabilities**		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	0.01	0.92
	(ii) Lease Liabilities	57.82	126.09
	(b) Provisions	4.35	3.31
	Total Non-Current Liabilities	**62.19**	**130.32**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	136.42	89.87
	(ii) Lease Liabilities	12.11	17.36
	(iii) Trade Payables		
	(A) total outstanding dues of micro and small enterprises; and	22.57	1.90
	(B) total outstanding dues of creditors other than micro and small enterprises	99.77	82.02
	(iv) Other Financial Liabilities	9.91	8.45
	(b) Other Current Liabilities	59.96	32.80
	(c) Provisions	0.62	0.02
	(d) Current Tax Liabilities (Net)	7.74	7.11
	Total Current Liabilities	**349.09**	**239.53**
	Total Liabilities	**411.27**	**369.85**
	Total Equity and Liabilities	**1,277.56**	**1,164.15**

For and on behalf on Board of Directors of
NITYAS GEMS AND JEWELLERY LIMITED

RAJNIKANT LALLUBHAI CHANCHAD
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Date: 2026.11.06 16:06:17 +05'30'

Rajnikant Lallubhai Chanchad
(Managing Director)
DIN: 08715741
Date: November 06, 2026
Place: Surat

NITYAS GEMS AND JEWELLERY LIMITED
(FORMERLY KNOWN AS NITYAS GEMS AND JEWELLERY PRIVATE LIMITED)
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Website: www.nityas.in | Email: nityasjewels@gmail.com | Phone No.: 9727176754

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Million, except per share data and ratios)

SR. NO.	PARTICULARS		Half Year Ended 30-09-2026 (Unaudited)	Half Year Ended 30-09-2025 (Unaudited)
A.	**CASH FLOW FROM OPERATING ACTIVITIES**			
	Net Profit Before Tax as per Statement of Profit and Loss		**86.25**	**102.07**
	Add: Adjustments for:			
	Depreciation and Amortisation Expenses		18.65	7.85
	Finance Costs		11.58	4.53
	Gain on termination of lease		(8.84)	(0.32)
	Gain on extinguishment of lease liability		-	(0.11)
	Gratuity Expense (Current service cost)		1.06	0.45
	Expected Credit Loss Provisioning		-	1.69
	Fixed Assets Write-off		-	0.03
	Corporate Social Responsibility Provisioning		0.54	0.38
	Interest Income		(0.29)	(0.10)
	Interest Subsidy Income		-	(0.32)
	Net Unrealised Gain / (Loss) on Foreign Currency Transaction and Translation		(0.77)	(1.01)
	Operating Profit before Working Capital Changes		**108.19**	**115.14**
	Adjustments for Working Capital Changes:			
	(Increase)/Decrease in Trade Receivables		(100.58)	(138.30)
	(Increase)/Decrease in Other Financial Assets		(4.49)	(1.37)
	(Increase)/Decrease in Other Assets		3.37	3.15
	(Increase)/Decrease in Inventories		(47.18)	(65.65)
	Increase/(Decrease) in Trade Payables		38.41	(26.65)
	Increase/(Decrease) in Other Financial Liabilities		1.46	4.12
	Increase/(Decrease) in Other Liabilities		(1.28)	(52.10)
	Cash Generated from Operations		**(2.09)**	**(161.67)**
	Less: Income Taxes Paid (including TDS Receivable) (net)		(15.00)	(0.94)
	Net Cash Flow from / (used in) Operating Activities	**(A)**	**(17.09)**	**(162.60)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**			
	Purchase of Property, Plant & Equipment		(9.37)	(10.20)
	Purchase of Intangible Assets		(0.14)	(0.59)
	Payments for initial direct costs of ROU assets		(0.21)	-
	Interest Received		0.01	0.00
	Net Cash Flow from / (used in) Investing Activities	**(B)**	**(9.71)**	**(10.79)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Proceeds from Issue of Share Capital & Share Premium		-	187.35
	Proceeds from / (Repayment) of Long-term borrowings		(0.90)	(0.91)
	Proceeds from / (Repayment) of Short-term borrowings (Net)		46.55	(6.97)
	Principal Payment of Lease Liabilities		(8.59)	(2.56)
	Interest Subsidy Received		-	0.32
	Finance Cost (including Interest on Lease Liabilities)		(11.45)	(4.51)
	Net Cash Flow from / (used in) Financing Activities	**(C)**	**25.60**	**172.72**
	Net Increase / (Decrease) in Cash and Cash Equivalents	**(A) + (B) + (C)**	**(1.21)**	**(0.67)**
	Opening Balance of Cash and Cash Equivalents		5.42	2.97
	Adj.: Addition on acquisition of subsidiary		-	1.13
	Closing Balance of Cash and Cash Equivalents		**4.21**	**3.42**
	Cash and Cash Equivalents comprises of:			
	Cash on Hand		2.46	1.28
	Balance in Current Account		1.76	2.14
	Cash and Cash equivalents in Cash Flow Statement		**4.21**	**3.42**

For and on behalf on Board of Directors of
NITYAS GEMS AND JEWELLERY LIMITED

RAJNIKANT LALLUBHAI CHANCHAD
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Date: 2026.11.06 16:06:24 +05'30'

Rajnikant Lallubhai Chanchad
(Managing Director)
DIN: 08715741
Date: November 06, 2026
Place: Surat