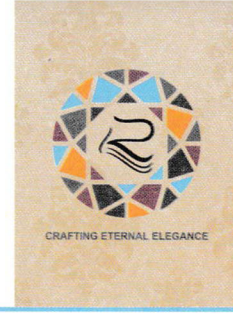


श्री १।  
**RADHIKA**  
JEWELTECH LTD  
(UNIT OF RADHIKA JEWELTECH LTD)

CIN NO.: L27205GJ2016PLC093050



Date : 20.05.2026

**BSE Limited**

Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai - 400 001

Co. Code : BSE - "540125"

**National Stock Exchange of India Ltd.**

The Manager  
Listing Department,  
Exchange Plaza, Plot no. C/1, G Block,  
Bandra-Kurla Complex, Bandra (E)  
Mumbai - 400 051

Co. Code : NSE - "RADHIKAJWE"

**Dear Sir,**

**Subject:** Outcome of Meeting of Board of Directors dated 20<sup>th</sup> May, 2026

With reference to captioned subject this is to inform you that the meeting of Board of Directors of the Radhika Jeweltech Ltd. held on Today, 20<sup>th</sup> May, 2026, at 4:00 P.M. at the registered office of the company and has inter alia considered the following business.

1. Adoption of Audited Financial Results the quarter and year ended 31<sup>st</sup> March, 2026 along with Audit Report thereon pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

A declaration regarding unmodified opinion of the Statutory Auditors on the annual financial results for the financial year ended March 31, 2026 is enclosed herewith.

The meeting of the Board of Directors concluded at 5:15 P.M.

Please acknowledge and take on your record.

**For, RADHIKA JEWELTECH LIMITED**

**ASHOKKUMAR M. ZINZUWADIA**  
**(MANAGING DIRECTOR)**  
**(DIN : 07505964)**

📍 Corporate office : Kalawad Road, Opp. Swaminarayan Temple, Rajkot-360001  
☎ 0281 - 6910000 📠 96245 31000 🌐 radhikajeweltech.com  
📍 Branch Address : Opp. Ashapura Temple, Palace Road, Rajkot-36001  
☎ 0281 - 6910050 📠 8980640000 📧 wecare@radhikajeweltech.com

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS  
AND REVIEW OF QUARTERLY FINANCIAL RESULTS**

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

**Opinion and Conclusion**

We have (a) audited the Financial Results for the year ended March 31, 2026 and (b) reviewed the Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below) which were subject to limited review by us, both included in the accompanying 'Statement of Financial Results for the quarter and year ended March 31, 2026 ("the Statement")' of **RADHIKA JEWELTECH LIMITED** ("the company"); 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").

**(a) Opinion on Annual Financial Results for the year ended March 31, 2026:**

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2026:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of company year then ended.

**(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2026:**

With respect to the Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Basis of Opinion on the Audited Financial Results for the year ended March 31, 2026:**

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 paragraph (a) of Auditor's Responsibilities

section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

### **Management's and Board of Directors' Responsibilities for the Statement**

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2026; has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information 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 Regulation 33 of the Listing 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 Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, 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 financial reporting process of the Company.

### **Auditor's Responsibilities**

#### **(a) Audit of the Financial Results for the year ended March 31, 2026:**

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2026 as a whole is 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 this 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 Annual Financial Results, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company 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 Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual 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 Annual Financial Results.

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.

**(b) Review of the Financial Results for the quarter ended March 31, 2026**

We conducted our review of the Financial Results for the quarter ended March 31, 2026 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 ICAI. 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 SAs specified under section 143(10) of the Act 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.

**Other Matters**

- The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to nine months of the current financial year (i.e. December 31, 2025) which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

**For Panchal S K and Associates**  
Chartered Accountants,  
FRN: 145989W



Place: Ahmedabad  
Date: 20<sup>th</sup> May, 2026

**Swati Panchal**  
Signing Partner  
Mem. No.: 149279  
UDIN: **26149279YVDCTU4568**

# RADHIKA

JEWELTECH LTD

(UNIT OF RADHIKA JEWELTECH LTD)



CRAFTING ETHERNAL ELEGANCE

CIN NO.: L27205GJ2016PLC093050

## Part-I: Statement of Financial Results for the Quarter and Year Ended on March 31, 2026

(Rs. in lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			For Year Ended	
		31.03.2026 (Refer Note-5)	31.12.2025 (Refer Note-5)	31.03.2025 (Refer Note-5)	31.03.2026 (Audited)	31.03.2025 (Audited)
<b>1</b>	<b>Income</b>					
(a)	Revenue from Operations	19,336.21	21,358.58	15,650.50	63,913.97	58,778.71
(b)	Other Income	19.26	27.55	19.61	94.32	50.43
	<b>Total Income (1)</b>	<b>19,355.47</b>	<b>21,386.13</b>	<b>15,670.11</b>	<b>64,008.29</b>	<b>58,829.14</b>
<b>2</b>	<b>Expenses</b>					
(a)	Cost of materials consumed	22,966.13	18,512.54	13,338.47	59,130.72	50,565.93
(b)	Purchases of Stock-in-trade	379.61	751.05	347.25	2,222.86	1,753.04
(c)	Changes in Inventories of Finished Goods and Stock-In-Trade	(7,670.53)	(2,674.39)	(609.27)	(11,797.79)	(4,670.47)
(d)	Employee Benefits Expenses	219.94	207.93	220.34	834.00	761.93
(e)	Finance Costs	54.94	56.35	72.28	242.66	348.35
(f)	Depreciation and Amortisation Expenses	45.32	50.39	48.87	184.35	193.11
(g)	Other Expenses	2,332.01	383.66	401.59	3,135.85	1,445.85
	<b>Total Expenses (2)</b>	<b>18,327.41</b>	<b>17,287.53</b>	<b>13,819.53</b>	<b>53,952.64</b>	<b>50,397.74</b>
<b>3</b>	<b>Profit from Operations Before Exceptional Items &amp; Tax (1 - 2)</b>	<b>1,028.05</b>	<b>4,098.60</b>	<b>1,850.59</b>	<b>10,055.64</b>	<b>8,431.41</b>
4	Exceptional Items	-	-	-	-	-
<b>5</b>	<b>Profit Before Tax (3 - 4)</b>	<b>1,028.05</b>	<b>4,098.60</b>	<b>1,850.59</b>	<b>10,055.64</b>	<b>8,431.41</b>
6	Tax Expenses					
	(a) Current Tax	278.50	1,038.50	738.78	2,561.00	2,426.28
	(b) Deferred Tax	(3.82)	(3.69)	(1.40)	2.22	-6.68
	(c) In respect of Previous Year	-	-	-	13.42	-
	Total Tax Expenses (6)	274.68	1,034.81	737.38	2,576.64	2,419.60
<b>7</b>	<b>Net Profit for the period (5 - 6)</b>	<b>753.38</b>	<b>3,063.79</b>	<b>1,113.21</b>	<b>7,479.01</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	6.68	(0.38)	(2.28)	5.55	(1.51)
(b)	Income tax relating to items that will not be reclassified to Profit or loss	(1.68)	0.09	0.57	-1.40	0.38
	<b>Total Other Comprehensive Income (8)</b>	<b>5.00</b>	<b>(0.29)</b>	<b>(1.71)</b>	<b>4.15</b>	<b>(1.13)</b>
<b>9</b>	<b>Total Comprehensive Income for the period (7 + 8)</b>	<b>758.38</b>	<b>3,063.50</b>	<b>1,111.50</b>	<b>7,483.16</b>	<b>6,010.68</b>
10	No. of Paid-Up Equity Shares (in lakhs) 11,80,00,000 shares of Rs. 2/- Each	1,180.00	1,180.00	1,180.00	1,180.00	1,180.00
11	Other Equity excluding revaluation reserve				37,432.95	29,905.29
<b>12</b>	<b>Earnings Per Equity Share (Not Annualised)</b>					
(a)	Basic	0.64	2.60	0.94	6.34	5.09
(b)	Diluted	0.64	2.60	0.94	6.34	5.09

(See accompanying notes to the financial results)



# RADHIKA

JEWELTECH LTD

(UNIT OF RADHIKA JEWELTECH LTD)



CRAFTING ETERNAL ELEGANCE

CIN NO.: L27205GJ2016PLC093050

**Part-II: Statement of Assets & Liabilities**

(Rs. In Lakhs)

Particulars	As At	
	31.03.2026 (Audited)	31.03.2025 (Audited)
<b>A ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, plant and equipment	921.20	986.40
(b) Intangible assets	2.75	2.00
(c) Other Non-Current Financial Assets	50.00	50.00
(d) Deferred tax assets	28.78	32.40
(e) Income tax assets (net)	86.25	47.75
<b>Total non-current assets</b>	<b>1,088.97</b>	<b>1,118.55</b>
<b>2 Current assets</b>		
(a) Inventories	45,981.80	35,518.75
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	146.25	63.51
(iii) Cash and cash equivalents	564.96	548.89
(iv) Other financial assets	9.39	7.47
(c) Other current assets	232.72	326.53
<b>Total current assets</b>	<b>46,935.11</b>	<b>36,465.15</b>
<b>Total assets (1+2)</b>	<b>48,024.09</b>	<b>37,583.70</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 EQUITY</b>		
(a) Equity share capital	2,360.00	2,360.00
(b) Other equity	37,432.95	29,905.29
<b>Total equity</b>	<b>39,792.95</b>	<b>32,265.29</b>
<b>LIABILITIES</b>		
<b>2 Non-current liabilities</b>		
(a) Financial Assets		
(i) Borrowings	815.34	924.57
(b) Provisions	-	0.35
<b>Total non-current liabilities</b>	<b>815.34</b>	<b>924.92</b>
<b>3 Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	4,999.11	3,359.43
(ii) Trade payables due to:		
Micro and small enterprise	-	-
Other than micro and small	1,548.43	596.43
(b) Other current liabilities	315.63	217.06
(c) Provisions	0.95	7.25
(d) Income tax liabilities (net)	551.67	213.33
<b>Total current liabilities</b>	<b>7,415.79</b>	<b>4,393.49</b>
<b>Total equity and liabilities (1+2+3)</b>	<b>48,024.09</b>	<b>37,583.70</b>



# RADHIKA

## JEWELLERS

(UNIT OF RADHIKA JEWELTECH LTD)



CRAFTING ETERNAL ELEGANCE

CIN NO.: L27205GJ2016PLC093050

### Part-III: Statement of Cash Flows for the Year Ended March 31, 2025

		(Rs. In Lakhs)	
Particulars		Year Ended 31.03.2026 (Audited)	Year Ended 31.03.2025 (Audited)
<b>A</b>	<b>Cash flow from operating activities</b>		
	Profit before tax	10,055.64	8,431.41
	<b>Adjustments for :</b>		
	Depreciation and amortisation expense	184.35	193.11
	Gain on sale of investments	(69.52)	(32.11)
	Profit on sale of Property, Plant & Equipment	(13.40)	-
	Finance costs	242.66	348.35
	Interest income on security deposits given	(3.50)	(3.50)
	Sundry Balances Written Off	(3.38)	-
	<b>Operating profit before working capital changes</b>	<b>10,392.85</b>	<b>8,937.26</b>
	<b>Changes in operating assets and liabilities:</b>		
	Adjustment for (Increase)/Decrease in operating assets:		
	Inventories	(10,463.05)	(5,105.14)
	Trade receivables	(82.74)	9.31
	Other current financial assets	7.47	(2.38)
	Other current assets	93.82	(264.14)
	Adjustment for Increase / (Decrease) in operating liabilities:		
	Trade payable	955.37	293.67
	Other current liabilities	98.57	74.02
	Provisions (Current + Non-current)	(1.10)	2.02
	<b>Cash flow generated from operations</b>	<b>1,001.19</b>	<b>3,944.63</b>
	Direct taxes paid (net)	(2,274.57)	(2,288.08)
	<b>NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (A)</b>	<b>(1,273.38)</b>	<b>1,656.55</b>
<b>B</b>	<b>Cash flows from investing activities</b>		
	Purchase of property, plant and equipments	(118.23)	(12.77)
	Purchase of intangible assets	(1.66)	-
	Sale of property, plant and equipments	4.01	-
	Interest income on security deposits	3.50	3.50
	Payment of lease premium towards leased show-room	(204.23)	(194.51)
	Investments made during the year	(3,500.00)	(4,600.00)
	Proceeds from sale of investments	3,569.52	4,632.11
	<b>NET CASH FLOW FROM / (USED IN) IN INVESTING ACTIVITIES (B)</b>	<b>(247.09)</b>	<b>(171.67)</b>
<b>C</b>	<b>Cash flows from financing activities</b>		
	Acceptance / (Repayment) of Current Borrowings (including revaluation Loss on metal loans from directors)	1,617.82	(733.56)
	Increase in retained earnings on account of items of profits in respect of previous year adjusted in opening reserve	44.50	-
	Finance costs paid	(125.78)	(222.25)
	Dividend Paid	-	(236.00)
	<b>NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES (C)</b>	<b>1,536.53</b>	<b>(1,191.81)</b>
	<b>NET INCREASED / (DECREASED) IN CASH AND CASH EQUIVALENTS (A + B + C)</b>	<b>16.06</b>	<b>293.07</b>
	Cash and cash equivalents at the beginning of the year	548.90	255.82
	<b>Cash and cash equivalents at the end of the year</b>	<b>564.96</b>	<b>548.89</b>



# RADHIKA

**JEWELTECH LTD**

(UNIT OF RADHIKA JEWELTECH LTD)



CRAFTING ETERNAL ELEGANCE

CHN NO.: L27205GJ2016PLC093050

**Part-VI: Other Notes**

- The Financial Results of the Company for the Quarter and Year Ended March 31, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on May 20, 2026. The Statutory Auditors of the Company have carried out the audit of these results and the results are being Published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The Financial Results have been prepared in accordance with the requirements of Indian Accounting Standards (Ind-ASs) issued and effective on the date of adoption of the results by the board. These Financial Results may require adjustment on account of any changes in the standards or subsequent clarification (if any) as issued by the MCA.
- The format for Un-Audited Quarterly Results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of:
  - SEBI's Circular CIR/CFD/FAC/62/2016 dated July 5, 2016,
  - Indian Accounting Standards (Ind-ASs) and,
  - Schedule III (Division II) to the Companies Act, 2013 applicable to the Companies that are required to comply with IND-AS.
- The company operates only in one segment i.e. manufacturing & trading of gold, Platinum & diamond jewellery and hence there is no other primary reportable segment as required by Indian Accounting Standard (Ind AS) - 107 "Segment reporting".
- The figures for the quarter ended March 31, 2026 & March 31, 2025 are balancing figures between the audited figures in respect of the respective year ended March 31, 2026 & March 31, 2025 and the unaudited published year to date figures upto nine-months ended December 31, 2025 & December 31, 2024 respectively, which were subject to limited review.

Similarly the figures for the quarter ended December 31, 2025 are balancing figures between the unaudited published year to date figures upto nine-months ended December 31, 2025 and the unaudited figures in respect of half-year ended September 30, 2025, which were subject to limited review.

**6 Contingent Liabilities**

(Rs. In Lakhs)

Particulars	As at	
	March 31, 2026	March 31, 2025
Claim against the Company not acknowledged as debts under the provisions of Income Tax Act, 1961 and related rules		
In respect of FY 2017-18 / AY 2018-19	412.03	-
In respect of FY 2018-19 / AY 2019-20	30.37	-
In respect of FY 2019-20 / AY 2020-21 (including Penalty Proceedings)	96.18	4.13
In respect of FY 2020-21 / AY 2021-22	52.56	-
In respect of FY 2021-22 / AY 2022-23	149.90	-
In respect of FY 2022-23 / AY 2023-24	108.62	108.62
In respect of FY 2023-24 / AY 2024-25	264.82	-
<b>Total Claims Outstanding under Income Tax Act, 1961</b>	<b>1,114.47</b>	<b>112.75</b>
Claim against the Company not acknowledged as debts under the provisions of GGST Act, 2017 read with CGST Act, 2017 and related rules		
In respect of FY 2021-22	4.04	-
<b>Total</b>	<b>1,118.51</b>	<b>112.75</b>

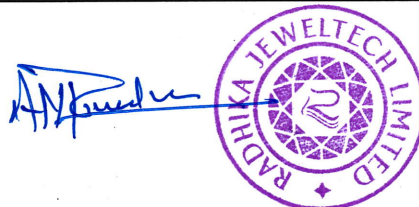
**Notes:****In respect of Income Tax Matters:**

During the year ended March 31, 2024; search operations were carried out by Income Tax department at the registered office and branch offices of the company during the period from July 11, 2023 to July 16 2023. Assessment proceedings for this matter have been completed and tax demands received from tax department during the current year ended March 31, 2026; against which the company is contesting at higher appellate authorities. The company has filed stay application and partially paid the disputed tax demand.

**In respect of GST Matters:**

Assessment proceedings for FY 2021-22 have been completed and tax demands received from GST department during the current year ended March 31, 2026; against which the company is contesting at higher appellate authorities.

The company is contesting all of the above demands (Total Rs. 1118.51 Lacs - As stated in above table) with respective Appellate Authorities and the management including its tax advisors believe that it is likely to get substantial relief in the appellate proceedings. The management believes that the ultimate outcome of the proceedings will not have a material adverse effect on the Company's financial position and results of operations. And hence no provision in respect of above tax demands are made in the books of account.



# RADHIKA

**JEWELTECH LTD**

(UNIT OF RADHIKA JEWELTECH LTD)



CRAFTING ETERNAL ELEGANCE

CIN NO.: L27205GJ2016PLC093050

**Part-VI: Other Notes**

- 7 The Government of India, vide Notification dated November 21, 2025, has notified The Code on Wages, 2019, The Industrial Relations Code, 2020, the Code on Social Security, 2020, and The Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "The Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 – Employee benefits, changes to employee benefit plans resulting from the new labour codes are treated as plan amendments, requiring immediate recognition of past service cost as expense in the statement of profit and loss. This approach is consistent with the guidance issued by The Institute of Chartered Accountants of India. In view of this, the Company has evaluated the impact and concluded that there is no material effect in the financial results (i.e. Profitability) & financial position (i.e. Liability) for the quarter and the year ended March 31, 2026. The Company continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/ additional guidance from authorities and will continue to assess the accounting implications basis such developments/guidance.
- 8 The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary, to make them comparable.



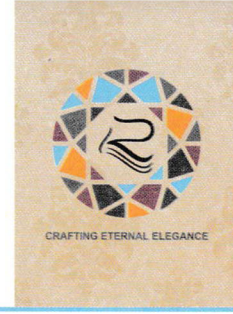
On Behalf of the Board

**Ashokkumar M. Zinzuwadia**  
Managing Director (DIN: 07505964)Place: Rajkot  
Date: 20.05.2026

श्री १।

**RADHIKA**  
JEWELTECH LTD  
(UNIT OF RADHIKA JEWELTECH LTD)

CIN NO.: L27205GJ2016PLC093050



Date : 20.05.2026

**BSE Limited**

Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai - 400 001

Co. Code : BSE - "540125"

**National Stock Exchange of India Ltd.**

The Manager  
Listing Department,  
Exchange Plaza, Plot no. C/1, G Block,  
Bandra-Kurla Complex, Bandra (E)  
Mumbai - 400 051

Co. Code : NSE - "RADHIKAJWE"

Dear Sir,

Subject : Declaration in respect of Audit Reports with Unmodified Opinion for the Financial Year ended 31st March, 2026

With reference to captioned subject this is to inform you that pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, We hereby confirm and declare that the Statutory Auditors of the Company M/s. Panchal S K & Associates, Chartered Accountants, Ahmadabad, have issued Unmodified Audit Report on Standalone Financial Statements of the Company for the quarter/year ended 31st March 2026.

Please acknowledge and take on your record.

Thanking you,

**For, RADHIKA JEWELTECH LIMITED**

**ASHOKKUMAR M. ZINZUWADIA**  
**(MANAGING DIRECTOR)**  
**(DIN : 07505964)**

Corporate office : Kalawad Road, Opp. Swaminarayan Temple, Rajkot-360001

0281 - 6910000 | 96245 31000 | radhikajeweltech.com

Branch Address : Opp. Ashapura Temple, Palace Road, Rajkot-36001

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