

Date: 31st October, 2025

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex, Bandra (East),
Mumbai-400051
Dear Sir/Madam,

Subject: Intimation cum Outcome of Board Meeting held today on 31st October, 2025

#### Ref. No.: - Symbol: GOLDKART, ISIN: INE06MH01016

Pursuant to Regulation 30 read with Schedule III of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at its meeting held today on 31st October, 2025, had inter alia taken on the records/approved the following:

1. Considered and approved the Unaudited Standalone Financial Result for the half year ended 30th September, 2025 as per the Regulation 33 of SEBI (LODR) Regulations, 2015

The Board of Directors considered and approved the Unaudited Standalone Financial Result for the half year ended 30<sup>th</sup> September, 2025 and Limited Review Report thereon received from Statutory Auditor.

CIN No.: L36910GJ2010PLC059513

GST No.: 24AAOCS1450R1ZT

The Board Meeting commenced at 11:30 AM and concluded at 12:05 PM.

You are requested to take the above information on record.

Thanking You,

Yours faithfully,

For, GOLDKART JEWELS LIMITED (Formerly known as SONA HI SONA JEWELLERS (GUJARAT) LIMITED)

Vijay C. Shah (Managing Director) DIN: 02895347



Date: 31st October, 2025

Dear Sir/Madam.

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex, Bandra (East),
Mumbai-400051

Subject: Integrated Filing - Financials for the half year ended on 30th September, 2025.

#### Ref. No.: - Symbol: GOLDKART, ISIN: INE06MH01016

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024; read with NSE Circular Ref No: NSE/CML/2025/02 dated January 2, 2025; we are submitting herewith the Integrated Filing (Financial)-Unaudited Financial Results for the half year ended on 30th September, 2025.

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. NOT APPLICABLE
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES NOT APPLICABLE
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS ATTACHED BELOW
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS NOT APPLICABLE

CIN No.: L36910GJ2010PLC059513

GST No.: 24AAOCS1450R1ZT

Thanking You,

Yours faithfully,

For, GOLDKART JEWELS LIMITED (Formerly known as SONA HI SONA JEWELLERS (GUJARAT) LIMITED)

Vijay C. Shah (Managing Director) DIN: 02895347



# J. S. SHAH & CO.

Chartered Accountants

#### **Limited Review Report**

To,
Board of Directors of

GOLDKART JEWELS LIMITED

(Formerly known as, Sona Hi Sona Jewellers (Gujarat) Limited)

We have reviewed the accompanying statement of unaudited financial results of **GOLDKART JEWELS LIMITED** (Formerly known as, Sona Hi Sona Jewellers (Gujarat) Limited for the half year ended 30<sup>th</sup> September,2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review Financial Statements Performed by the independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J S SHAH & CO Chartered Accountants

Firm Registration Number: 132059W

CA JAIMIN S SHAH

Partner

Membership Number: 138488

Date: 31.10.2025

UDIN: 25138488BMIBFM1279



#### GOLDKART JEWELS LIMITED

Registered Office: 7-GF, Millenium Plaza, Opp. Swaminarayan Mandir, Vastrapur, Ahmedabad CIN: L36910GJ2010PLC059513

## Statement of Standalone Un-audited Financial Results for the Half Year ended 30th September, 2025

#### STATEMENT OF ASSET & LIABILITIES

(Rs. In Lakh)

		(Rs. In Lakh)		
Particulars	Half Year Ended on	Year Ended on		
	30/09/2025	31/03/2025		
	unaudited	Audited		
I. EQUITY AND LIABILITIES				
(1) Shareholder's Funds				
(a) Share Capital	1678.54	1678.54		
(b) Reserves and Surplus	5325.14	3343.40		
(2) Share Application money pending allotment				
(3) Non-Current Liabilities				
(a) Long-Term Borrowings	46.94	25.28		
(b) Deferred Tax Liabilities (Net)	0.57	0.57		
(c) Other Long Term Liabilities	0.00	0.00		
(d) Long Term Provisions	0.00	0.00		
(4) Current Liabilities				
(a) Short-Term Borrowings	1586.32	1332.14		
(b) Trade Payables	. 867.53	2.39		
(c) Other Current Liabilities	3.39	0.00		
(d) Short-Term Provisions	80.87	131.80		
(e) Differ tax liability				
Total Equity & Liabilities	9589.30	6514.11		
II.ASSETS				
(1) Non-Current Assets		1031		
(a) Fixed Assets (Net)				
(i) Property, Plant and Equipment	112.48	33.16		
(ii) Intangible Assets	0.00	0.24		
(iii) Capital Work in Progress	0.00	72.50		
(b) Non-current investments	4096.73	2401.71		
(c) Deferred tax assets (net)	0.00	0.00		
(d) Long term loans and advances	0.00	0.00		
(e) Other non-current assets	4.79	4.79		
(2) Current Assets				
(a) Current investments	5.00	0.00		
(b) Inventories	3667.56	3008.23		
(c) Trade receivables	1582.70	621.19		
(d) Cash and cash equivalents	69.52	61.64		
(e) Short-term loans and advances	6.80	43.89		
f) Other current assets	43.73	266.76937		
m	0500.04	6514.11		
Total Assets	9589.31	0314.11		

For Goldkart Jewels Limited

(Formerly known as Sona Hi Sona Jewellers (Gujarat) Limited)

Date: 31.10.2025 Place: Ahmedabad



Journal an Aly Vijay Chinubhai Shah Managing Director DIN: 02895347

#### GOLDKART JEWELS LIMITED

Registered Office: 7-GF, Millenium Plaza, Opp. Swaminarayan Mandir, Vastrapur, Ahmedabad

#### CIN: L36910GJ2010PLC059513

Statement of Standalone Un-audited Financial Results for the Half Year ended 30th September, 2025

(Rs. In Lakh)

Sr. No				1		
	Particulars	For	the Half Year Endec	For the Year Ended on		
		30.09.2025	31.03.2025	30.09.2024	31.03.2025	31.03.2024
		UnAudited	Audited	UnAudited	Audited	Audited
I	Revenue from operations	4645.66	4785.14	3450.32	8235.46	6821.03
II	Other Income	0.00	0.00	.00	0.00	.00
III	Total Revenue (I +II)	4645.66	4785.14	3450.32	8235.46	6821.03
īV	Expenses:	3	1700121	0.100,00		
	Cost of materials consumed	0.00	• 0.00	.00	0.00	.00
	Purchase of Stock-in-Trade	4757.74	4961.22	2700.66	7674.62	7687.86
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-659.34	-520.56	378.69	-141.87	-1290.61
	Employee Benefit Expense	13.55	16.00	13.48	29.48	22.10
	Financial Costs	105.51	62.99	82.85	145.84	178.54
	Depreciation and Amortization Expense	8.35	0.28	6.39	6.68	6.38
	Other Expenses	52.26	41.03	33.13	61.41	31.72
	Total Expense	4278.07	4560.95	3215.21	7776.17	6688.99
	Total Expense	1270.07	1000.70	0210121	7.7.612.7	0000.77
v	Profit before exceptional and extraordinary items and tax	367.59	224.19	235.11	459.29	132.04
VI	Exceptional Items		0.00	.00	0.00	.00
VII	Profit before extraordinary items and tax (V -	367.59	224.19	235.11	459.29	132.04
VIII	Extraordinary Items		0.00	.00	0.00	.00
IX	Profit before tax (VII - VIII)	367.59	224.19	235.11	459.29	132.04
X	Tax expense:					
	(1) Current tax	80.87	73.54	51.72	125.26	34.50
-	(2) Deferred tax	0.00	2.39	0.00	2.39	0.13
	Total Tax Expesnes	80.87	75.92	51.72	127.65	34.63
ΧI	Profit(Loss) for the perid from continuing operations	286.72	148.26	183.39	331.64	97.41
XII	Other Comprehensive income	1695.02	974.51	136.48	1110.99	1192.07
XIII	Total Comprehensive Income for the perio	1981.74	1122.77	319.87	1442.63	1192.07
XIV	Paid-up Equity share capital (at par Value of Rs.10 each)	167.85	167.85	167.85	167.85	167.85
xv	Reserves excluding revaluation reserves	.00	0.00	.00	0.00	.00.
XVI	a) Earning per equity share before Exceptinal in	tems				
	(1) Basic	1.708	0.883	1.093	1.98	0.000
	(2) Diluted	1.708	0.883	1.093	1.98	0.000



For Goldkart Jewels Limited (Formerly known as Sona Hi Sona Jewellers (Gujarat) Limited)

> Vijay Chinubhai Shah Managing Director DIN: 02895347

Date: 31.10.2025 Place: Ahmedabad

### GOLDKART JEWELS LIMITED

Regd. Office: 7-GF, Millenium Plaza, Opp Swaminarayan Mandir, Vastrapur, Ahmedabad CIN: L36910GJ2010PLC059513

Cash Flow Statement for the year half year ended on 30th September 2025

(Rs in lacs)

		Year ending					
		As At 30th	As At 31st				
	Particulars .	September,2025	March 2025				
		Unaudited	Audited				
A	CASHFLOW FROM OPERATING ACTIVITIES						
	Net Profit before Tax as per Profit & Loss Account .	367.59	459.29				
	Adjustment For:						
	Depreciation Expense	8.35	6.68				
	Loss On Sale Assets	0.00	0.00				
	Deferred Tax	0.00	0.26				
	Unrealised Foreign Exchange gain Loss	0.00	20.39				
	Interest Expense	105.51	145.84				
		113.86	173.17				
1	On amating Profit hafare shanges in working Conital	481.45	632.46				
	Operating Profit before changes in working Capital	401.45	032.40				
	Adjustment for:		à				
	Decrease / (Increase) Trade Receivables	(961.51)	144.19				
	Decrease / (Increase) Loans & Advances	37.09	(5.20)				
	Decrease / (Increase) Inventories	(659.33)	(141.87)				
	Decrease / (Increase) Other Current Assets	223.04	(263.09)				
	Decrease / (Increase) Other non current assets		0.00				
	Decrease / (Increase) Other Current Liabilites	3.39	93.54				
	Decrease / (Increase) Trade Payable	865.14	2.39				
		(492.18)	(170.03)				
	Cash generated from Operations	(10.73)	462.43				
	Taxes Paid	136.87	127.65				
Ġ.	Cash flow from operating activities	(147.60)	334.78				
В	CASHFLOW FROM INVESTING ACTIVITIES		No.				
_	Purchase of Fixed Assets	(9.84)	(74.38)				
	Purchase of Current Investment	(5.00)	0.00				
	Sale of Equity Share	0.00	0.00				
	Cash flow from investing activities	(14.84)	(74.38)				

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	CASHFLOW FROM FINANCING ACTIVITIES		
1	Proceeds from issue of share capital	0.00	0.00
1,	Proceeds from long term borrowings	21.66	(43.33)
	Interest Expense	(105.51)	(145.84)
	Short Term Borrowings from Bank	254.18	(44.48)
	Proceeds from share premium	0.00	0.00
VAL	Net Cash flow from financing activities	170.33	(233.66)
	Net Increase in Cash & Cash Equivalent before effect of Exchange rate Changes	7.90	26.75
D	Effect of exchange rate changes on Cash and Cash equivalents	0.00	(20.39)
e Igraci	Cash and Cash equivalents cash flow statement at beginning of period	61.64	55.28
	Cash and Cash equivalents cash flow statement at end of Period	69.54	61.64

For Goldkart Jewels Limited (Formerly known as Sona Hi Sona Jewellers (Gujarat) Limited)

Date: 31.10.2025 Place: Ahmedabad



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Vijay Chinubhai Shah Managing Director DIN: 02895347

#### Notes:

- The Above Un-audited Financial Results for the half year ended 30th September, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 31/10/2025. The same have also been subjected to Review by the Statutory Auditor and have issued unmodified opinion and given Limited Review Report for the half year ended 30th September, 2025.
- The Statutory Auditor of the Company have given their report on the financial result for the half year ended 30th September, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 3 The above financials have been prepared in Accordance AS-25 interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 and other recognized Accounting practices and policies to the extend applicable.

#### 4 Recognition

Revenue is recognized on transfer of the title and the Ownership to the Customer and where there is certainty of realization of payments.

#### 01. Jewellery Business:

Revenue is recognized on transfer of ownership which coincides with delivery of Goods to the customers.

- The Statement includes results for the half year ended 31st March 2025 being balancing figures between the audited figures for the financial year ended 31st March, 2025 and half year ended 30th September, 2025, 31st March 2024.
- 6 Previous period figures have been reclassified in conformity with the classification of the current period results if any.
- 7 Statement of Assets and Liabilites as on 30th September, 2025 and 31st March 2025 is enclosed herewith.
- 8 The Company is not having any Subsidiary, Associate or Joint Ventures, thereof, it has prepared only standalone result as consolidated is not applicable to the Company.
- 9 IND AS is not applicable to the company.

10 The company has only one reportable primary segment.

For GoldKart Jewels Limited [Formerly known as Sona Hi Sona Jewellers (Gujarat Limited)

Date 31/10/2025

Place: Ahmedabad

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Vijay Chinubhai Shah Managing Director DIN: 02895347

1	Transaction with related parties during half year ended 31st March 2025											Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such							
S. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterpar		counterparty	Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of the related party transaction ratified by the audit committee (see Note 6b)	Value of transaction during the reporting period (see Note 6c)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments		cial curred ans, posits,	Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance				Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%	Tenure	Secured/ unsecured	Purpo for which the fund- will b utilise by th ultima recipi of fur (enc
Tota ! (of Note 6b)		****		**** **R		Purchase of services (Rent Received)	Rs 240000/-	Rs 240000/-	Rs 120000/-				-	-		-		-	