AJC JEWEL MANUFACTURERS LIMITED

(Formerly Known as AJC Jewel Manufacturers Private Limited)

38/227-Z, INKEL GREENS EDU CITY, KARATHODE-KONAMPARA ROAD, PANAKKAD VILLAGE,

CIN No : L93090KL2018PLC052621

Statement of Standalone Financial Results for the Quarter Ended 30 June 2026

(₹ in Lakhs)

S.No.	Particulars	For the quarter ended		For the year ended
		30 June 2026 (Unaudited)	**31 March 2026 (Audited)**	**31 March 2026 (Audited)**
1	Revenue from Operations	10,129.14	8,411.22	29,174.87
2	Other Income	7.20	23.87	45.76
3	**Total Income**	**10,136.34**	**8,435.09**	**29,220.63**
4	Expenses:			
	a)Cost of Materials Consumed	10,694.09	8,829.82	27,320.02
	b)Purchase of stock-in-trade	NIL	NIL	NIL
	c)Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-trade	-1,225.29	-937.26	-67.15
	d)Employee Benefits Expense	139.47	101.33	310.90
	e)Finance Costs	126.50	98.09	326.81
	f)Depreciation and Amortisation Expense	12.72	11.91	41.03
	g)Other Expenses	50.56	51.16	188.60
	Total Expenses	**9,798.05**	**8,155.05**	**28,120.21**
5	Profit Before Tax, Extraordinary and Exceptional Items	338.29	280.04	1,100.42
6	Exceptional Items	NIL	NIL	NIL
7	Profit Before Extraordinary Items and Tax	338.29	280.04	1,100.42
8	Extraordinary Items	NIL	NIL	NIL
9	**Profit Before Tax**	**338.29**	**280.04**	**1,100.42**
10	Tax expense			
a)	Current Tax	84.95	81.96	291.45
b)	Deferred Tax	1.34	1.90	6.61
c)	Short/(Excess) of Income Tax of Previous Years	NIL	NIL	-0.01
11	**Profit/ (Loss) for the period from continuing operations**	**252.00**	**196.18**	**802.37**
12	Profit/(loss) from discontinuing operations	NIL	NIL	NIL
13	Tax expense of discontinuing operations	NIL	NIL	NIL
14	**Profit/(loss) from discontinuing operations after tax**	**NIL**	**NIL**	**NIL**
15	**Profit/(loss) for the period**	**252.00**	**196.18**	**802.37**
16	Earnings Per Equity Share (Rs.10 per share)			
	(a) Basic	4.15	3.23	14.12
	(b) Diluted	4.15	3.23	14.12

1. The above Financial Results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 13/08/2026.

2. The statement has been prepared in accordance with Accounting Standards, prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3. The Company is engaged in manufacturing and trading of gold and silver jewellery, accordingly there are no separate reportable segments dealing with Segment Reporting as per AS.

4. The figures of previous year have been re-grouped/re-arranged wherever necessary.

For AJC JEWEL MANUFACTURERS LIMITED

Ashraf P
(Managing Director)
(DIN: 08094239)

Mohammedali Cheruparambil
(Director)
(DIN: 10668023)

Mahesh Karattu Vellattu
(Chief Financial Officer

Reshmi Nilambur Kovilakam
(Company Secretary)

Date: 13/08/2026
Place: Malappuram

KUMAR & BIJU ASSOCIATES LLP
CHARTERED ACCOUNTANTS
CALICUT
Email : kbcalicut@gmail.com

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the Quarter ended 30th June 2026 of the Company, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
AJC Jewel Manufacturers Limited
(Formerly known as AJC Jewel Manufacturers Private Limited)

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of AJC Jewel Manufacturers Limited *(Formerly known as AJC Jewel Manufacturers Private Limited)* (the "Company") for the Quarter ended 30th June, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation") as amended, including relevant circulars issued by the SEBI from time to time.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" 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 issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information 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 statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing 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.

KUMAR & BIJU ASSOCIATES LLP CHARTERED ACCOUNTANTS CALICUT

Based on our review conducted as 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 Accounting Standards 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 the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

***For* Kumar & Biju Associates LLP**
Chartered Accountants
(Firm's Registration No. 006113S)

KUMAR & BIJU ASSOCIATES LLP
CALICUT
CHARTERED ACCOUNTANTS

Megha Narayana Kumar FCA, DISA(ICAI)
Designated Partner
Membership No. 241404
UDIN: 26241404CJICFX8751

Place: Calicut
Date: 13/08/2026

AJC JEWEL MANUFACTURERS LIMITED

(Formerly Known as AJC Jewel Manufacturers Private Limited)

38/227-Z, INKEL GREENS EDU CITY, KARATHODE-KONAMPARA ROAD, PANAKKAD VILLAGE,

CIN No : L93090KL2018PLC052621

Statement of consolidated Financial Results for the Quarter ended 30th June 2026

S.No.	Particulars	For the quarter ended		For the year ended
		30th June 2026 (Unaudited)	**31 March 2026 (Audited)**	**31 March 2026 (Audited)**
1	Revenue from Operations	10,130.56	8,375.28	29,138.93
2	Other Income	7.20	23.87	45.76
3	**Total Income**	**10,137.76**	**8,399.15**	**29,184.69**
4	Expenses:			
	a)Cost of Materials Consumed	10,694.09	8,829.82	27,320.02
	b)Purchase of stock-in-trade	1.39	NIL	NIL
	c)Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-trade	-1,244.90	-965.15	-95.04
	d)Employee Benefits Expense	153.14	104.47	314.04
	e)Finance Costs	126.50	98.09	326.81
	f)Depreciation and Amortisation Expense	14.45	11.95	41.07
	g)Other Expenses	69.58	61.54	198.98
	Total Expenses	**9,814.25**	**8,140.72**	**28,105.88**
5	Profit Before Tax, Extraordinary and Exceptional Items	323.51	258.43	1,078.81
6	Exceptional Items	NIL	NIL	NIL
7	Profit Before Extraordinary Items and Tax	323.51	258.43	1,078.81
8	Extraordinary Items	NIL	NIL	NIL
9	**Profit Before Tax**	**323.51**	**258.43**	**1,078.81**
10	Tax expense			
a)	Current Tax	84.95	81.96	291.45
b)	Deferred Tax	0.61	-0.82	3.89
c)	Short/(Excess) of Income Tax of Previous Years	NIL	NIL	-0.01
11	**Profit/ (Loss) for the period from continuing operations**	**237.95**	**177.29**	**783.48**
12	Profit/(loss) from discontinuing operations	NIL	NIL	NIL
13	Tax expense of discontinuing operations	NIL	NIL	NIL
14	**Profit/(loss) from discontinuing operations after tax**	**NIL**	**NIL**	**NIL**
15	**Profit/(loss) for the period**	**237.95**	**177.29**	**783.48**
	Net Profit attributable to:			
	a) Owners of the Company	**239.25**	**178.84**	**785.03**
	b) Minority Interest	**-1.29**	**-1.55**	**-1.55**
16	Earnings Per Equity Share (Rs.10 per share)			
	(a) Basic	3.94	2.95	13.82
	(b) Diluted	3.94	2.95	13.82

1. The above unaudited consolidated financial results for the quarter ended 30 June 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th August 2026.

2. The consolidated financial results of AJC Jewel Manufacturers Limited (the "Company" or "Parent Company',) have been prepared in accordance with the Accounting Standards (AS), prescribed under Section 133 of the Companies Act, 2013 (,'the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

3. The consolidated financial results comprise results of the Parent Company and its subsidiary namely, Esthara Jewels Private Limited.

4. The Company is engaged in manufacturing and trading of gold and silver jewellery, accordingly there are no separate reportable segments dealing with Segment Reporting as per AS.

5. The figures of previous year have been re-grouped/re-arranged wherever necessary.

For AJC JEWEL MANUFACTURERS LIMITED

Ashraf P
(Managing Director)
(DIN: 08094239)

Mohammedali Cheruparambil
(Director)
(DIN: 10668023)

Mahesh Karattu Vellattu
Chief Financial Officer

Reshmi Nilambur Kovilakam
(Company Secretary)

Date: 13/08/2026
Place: Malappuram

INDIA

KUMAR & BIJU ASSOCIATES LLP

CHARTERED ACCOUNTANTS

CALICUT

Email : kbcalicut@gmail.com

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the Quarter ended 30th June, 2026 of the Company, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors

AJC Jewel Manufacturers Limited

(Formerly known as AJC Jewel Manufacturers Private Limited)

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of AJC Jewel Manufacturers Limited *(Formerly known as AJC Jewel Manufacturers Private Limited)* (the "Holding Company") and its subsidiary (the Holding Company and subsidiary together referred to as "the Group") for the Quarter ended 30th June, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") as amended.

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" 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 issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information 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 statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing 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.

KUMAR & BIJU ASSOCIATES LLP CALICUT CHARTERED ACCOUNTANTS

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the following entities:

a. AJC Jewel Manufacturers Limited (CIN No: L93090KL2018PLC052621) – Holding Company
b. Esthara Jewels Private Limited (CIN No: U32111KL2025PTC099500) – Subsidiary Company

Based on our review conducted and procedures performed as stated 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 Accounting Standards 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 the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

***For* Kumar & Biju Associates LLP**
Chartered Accountants
(Firm's Registration No. 006113S)

KUMAR & BIJU ASSOCIATES LLP • CHARTERED ACCOUNTANTS • CALICUT

Megha Narayana Kumar FCA, DISA(ICAI)
Designated Partner
Membership No. 241404
UDIN: 26241404HXTUAL9059

Place: Calicut
Date: 13/08/2026