UDAY
House Of Gemstone Jewellery

Date: 12.02.2026

To,
The General Manager,
Department of Corporate Services
BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai – 400001

Re: Outcome of Meeting of the Board of Directors held on Thursday February 12, 2026.

Ref: Scrip Code: 539518

Dear Sir/ Madam,

With respect to the above-cited subject, we wish to inform you that the Meeting of the Board of Directors of the Company was held on Thursday**, February 12, 2026 w**herein the following matters have been discussed and approved:

1. The Board approved and took note of the Minutes of previous Board Meeting held on January 21, 2026 and the same were signed.

2. The Board took note of action taken report on items as discussed in the previous Board Meeting.

3. The Board took note of the minutes of the Audit Committee Meeting held earlier on the day.

4. The Board took note of the minutes of the Meeting of Independent Director held earlier on the day.

5. The Board took note of the minutes of the Stakeholder Relationship Committee Meeting held earlier on the day.

6. On Recommendation of the Audit Committee, the Board considered, approved and took on record the Unaudited Financial Results for the Quarter and Nine months

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ended on 31st December, 2025 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

7. On Recommendation of the Audit Committee, the Board reviewed and took on record the Limited Review Report submitted by Statutory Auditor of the company on the Unaudited Financial Results for the quarter and nine months ended on 31st December, 2025.

8. On Recommendation of the Audit Committee, the Board took note of the Internal Audit Report submitted by M/s. Krishna and Suresh, Chartered Accountants, Internal Auditors for the Quarter and Nine months ended on 31st December, 2025 as received.

9. The Board took note of the statement of Investor Complaints pursuant to Regulation 13(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended on 31st December, 2025

10. The Board took on record the Related Party Transactions undertaken during the quarter ended 31st December, 2025;

11. The Board took note of the Statutory compliances under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI (Depositories and Participants) Regulations, 2018 for the quarter ended on 31st December, 2025.

12. The Board took on record No Due Certificate from Kotak Mahindra Bank and authorised Filing of form CHG – 4 for Satisfaction of Charge.

13. The Board considered and took note of the order and its Certified True Copies, as passed by the Hon'ble National Company Law Tribunal- Hyderabad Bench on January 21, 2026 sanctioning the Scheme of Arrangement for Amalgamation between Narbada Gems & Jewellery Limited ("Transferor Company") and Uday Jewellery Industries Limited ("Transferee Company").

14. The Board approved the authorization for Filing E- Form INC – 28 to give effect to the scheme of Arrangement of Amalgamation as approved by Hon'ble National Company Tribunal, Hyderabad Bench on 21st January, 2026.

Regd Off: 2nd Floor, 3-6-307/1, 3-6-307/2, 3-6-308/1, Sanghi House Basheer Bagh, Hyderguda Main Road, Opp Bikanerwala, Hyderabad, Telangana, 50004, Ph: +91-40-3291 8411, Email: info@udayjewellery.com, Website: www.udayjewellery.com

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15. The Board considered and took note of the Record Date fixed by Narbada Gems and Jewellery Limited (Transferor Company) to identify the eligible shareholders of Transferor Company for the purpose of allotment of shares by the company under the scheme of arrangement for amalgamation as per the Share Exchange Ratio.

16. The Board severally authorized Mr. Ritesh Kumar Sanghi (Managing Director), Mr. Sanjay Kumar Sanghi, (Director) and CS. Riya Jindal (Company Secretary) of the Company to take action as may be required for effective implementation of the scheme of arrangement for amalgamation w.r.t to the operational matters as may be required.

17. The Board approved the registration of the Company as the 'supplier' on the M1xchange to avail the services offered by M1xchange for discounting of the trade receivables of the Company (which are due from the corporate buyers, through the financiers/banks) at M1xchange.

This is for your kind information and records, in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 01:30 P.M and concluded at 02:10 P.M

Thanking you,

Yours Truly,

For UDAY JEWELLERY INDUSTRIES LIMITED

Ritesh Kumar Sanghi

Digitally signed by Ritesh Kumar Sanghi
Date: 2026.02.12 14:16:03 +05'30'

(RITESH KUMAR SANGHI)
Managing Director
DIN: 00628033

Encl: Unaudited Financial Results and Limited review Report.

UDAY JEWELLERY INDUSTRIES LTD

REGD OFF: 2ND FLOOR, 3-6-307/1, 3-6-307/2, 3-6-308/1, HYDERGUDA MAIN ROAD, SIMPLE NATURAL SYSTEMS, BASHEER BAGH, HYDERABAD - 500004

CIN: L74900TG1999PLC080813

Statement of Standalone Unaudited Results for the Quarter and Nine months ended 31st December, 2025

(Rs. In Lakhs)

S.No.	Particulars	3 months ended	Previous 3 months ended	Corresponding 3 months ended in previous Year	Year to date figures for the current period ended	Year to date figures for the previous year ended	Previous Accounting Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	18134.30	13563.21	9892.11	42987.37	20267.87	28,720.20
2	Other Income	312.47	54.29	48.78	384.72	60.79	86.62
3	Total Income	18446.76	13617.50	9940.89	43372.09	20328.66	28806.83
4	***Expenses:***						
	(a) Cost of material Consumed	27219.61	12670.96	7983.65	48129.55	17594.33	26,528.40
	(b)(Increase)/Decrease in stock-in-trade	(10063.56)	(156.45)	1085.95	(8472.46)	633.77	(280.63)
	(c) Employee benefit expenses	347.59	157.73	112.52	608.74	333.56	462.05
	(d) Finance Cost	142.23	43.70	44.84	234.90	117.36	169.58
	(e) Depreciation & amortisation	22.49	21.24	22.29	64.14	59.42	81.17
	(f) Other Expenses	194.63	120.70	82.80	426.71	271.13	377.87
	Total Expenses	17862.99	12857.89	9332.06	40991.58	19009.57	27338.43
5	***Profit (+) / Loss (-) from Ordinary before exceptional items (3 ± 4)***	583.77	759.61	608.83	2380.51	1319.09	1468.39
6	Exceptional items	-	-	-	-	-	-
7	***Profit (+) / Loss (-) from Ordinary Activities before Tax (5 + 6)***	583.77	759.61	608.83	2380.51	1319.09	1468.39
8	Tax expenses	152.43	172.33	155.17	585.81	335.19	381.75
9	***Net Profit (+) / Loss (-) from Ordinary Activities after tax (7 + 8)***	431.34	587.28	453.66	1794.70	983.90	1086.64
10	Other Comprehensive income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(6.36)
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss						1.60
	B (i) Items that will be reclassified to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	***Total Comprehensive Income for the period (Comprising Profit(Loss) and Other Comprehensive Income for the period) (9+10)***	431.34	587.28	453.66	1794.70	983.90	**1,091.40**
12	Paid-up Equity Share Capital [face value of the share is Rs. 10/-]	2,382.19	2,382.19	2,262.19	2,382.19	2,262.19	2,292.19
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	8,299.77
14	Earnings Per Share(not annualised) (a) Basic	1.81	2.56	2.05	5.14	4.46	4.89
	(b)Diluted	1.81	2.56	2.06	5.14	4.46	4.89

Uday Jewellery Industries Limited Hyderabad

Notes:

1 The above Standalone financial results were reviewed and recommended by the Audit committee, later approved by the Board of Directors of the Company in their respective meetings held on 12th February 2026. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.

2 The Chairman and the Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by IND AS 108, "Operating Segment". The Company operates in one segment only; accordingly, segment information has not been separately c

3 The Statutory Auditors have carried an audit of the above results for the quarter and nine months ended December 31, 2025 and have issued an unmodified opinion on the same.

4 The figures for corresponding previous year have been re-grouped/re-classified wherever necessary to make them comparable with present re

For and on behalf of Board of Directors

Place: Hyderabad
Date : 12.02.2026

Uday Jewellery Industries Limited Hyderabad

RITESH KUMAR SANGHI
MANAGING DIRECTOR
DIN: 00628033

INDIA
Since 1983

ANANT RAO & MALLIK
Chartered Accountants

B-409 / 410, Kushal Towers, Khairatabad, Hyderabad-500004. Phone : 040-23320286 E-mail : armcas@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
UDAY JEWELLERY INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited Standalone Financial Results of UDAY JEWELLERY INDUSTRIES LIMITED ("the Company") for the quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 2025, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34), "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion 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 Statement is free of material misstatement. 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 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.



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 Indian Accounting Standards ('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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ANANT RAO & MALLIK
Chartered Accountants
FRN : 006266S

V.ANANT RAO
Partner
Membership No. 022644

Place : Hyderabad
Date : 12-02-2026
UDIN : 26022644UZRVMP4747