

## AJC JEWEL MANUFACTURERS LIMITED

38/227-Z, INKEL GREENS EDU CITY, KARATHODE-KONAMPARA ROAD, PANAKKAD VILLAGE,  
PATTARKADAVU, MALAPPURAM, ERNAD, KERALA, INDIA, 676519

CIN No : L93090KL2018PLC052621

**Unaudited statement of assets and liabilities as at 31st December, 2025**

S. No.	Particulars	As at 31st December 2025 (Unaudited)	As at 31st March 2025 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholder's Funds</b>		
	(a) Share Capital	606.84	444.84
	(b) Reserves and Surplus	2,825.40	1,029.03
	(c) Money received against share warrants	NIL	NIL
<b>2</b>	<b>Share application money pending allotment</b>	<b>NIL</b>	<b>NIL</b>
<b>3</b>	<b>Non-Current Liabilities</b>		
	(a) Long-Term Borrowings	95.65	163.20
	(b) Deferred Tax Liabilities (Net)	16.63	11.93
	(c) Other Long-Term Liabilities	8.22	8.22
	(d) Long-Term Provisions	NIL	NIL
<b>4</b>	<b>Current Liabilities</b>		
	(a) Short-Term Borrowings	4,229.94	3,131.14
	(b) Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	0.01	0.13
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	18.78	2.35
	(c) Other Current Liabilities	73.36	41.16
	(d) Short-Term Provisions	209.49	103.16
	<b>Total</b>	<b>8,084.33</b>	<b>4,935.16</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	a. Property Plant and Equipment and Intangible assets		
	(i) Property plant and equipment	482.34	317.71
	(ii) Intangible Assets	9.44	9.53
	(iii) Capital work-in-progress	NIL	NIL
	(iv) Intangible assets under development	NIL	NIL
	b. Non Current Investment	8.80	NIL
	c. Deferred Tax Assets (Net)	NIL	NIL
	d. Long term loans and advances	NIL	NIL
	e. Other Non-current Assets	841.07	36.35
<b>2</b>	<b>Current Assets</b>		
	a. Current Investment	NIL	NIL
	b. Inventories	1,507.51	2,227.01
	c. Trade Receivables	4,854.18	1,782.86
	d. Cash and Cash Equivalents	124.39	71.76
	e. Short-term Loans and Advances	218.44	141.92
	f. Other Current Assets	38.16	348.02
	<b>Total</b>	<b>8,084.33</b>	<b>4,935.16</b>

Date: 25/02/2026  
Place: Malappuram

For AJC JEWEL MANUFACTURERS LIMITED

Ashraf P  
(Managing Director)  
DIN: 08094239

AJC JEWEL MANUFACTURERS LIMITED  
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CIN No : L93090KL2018PLC052621

**Statement of Unaudited Financial Results for the period Ended 31st December, 2025**

S.No.	Particulars	3 Months Ended 31.12.2025(Unaudited)	3 Months Ended 30.09.2025 (Unaudited)	9 Months ended 31.12.2025 (Unaudited)	Previous year ended 31.03.2025 (Audited)
1	Revenue from Operations	8,846.40	7,407.40	20,763.65	22,046.35
2	Other Income	8.53	11.65	21.89	67.43
<b>3</b>	<b>Total Income</b>	<b>8,854.93</b>	<b>7,419.05</b>	<b>20,785.54</b>	<b>22,113.78</b>
4	Expenses:	-			
	a)Cost of Materials Consumed	7,619.02	6,434.66	18,490.20	23,151.40
	b)Purchase of stock-in-trade	NIL	NIL	NIL	NIL
	c)Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-trade	554.08	489.49	870.11	-2,159.20
	d)Employee Benefits Expense	81.19	68.25	209.57	353.10
	e)Finance Costs	88.53	70.04	228.72	204.65
	f)Depreciation and Amortisation Expense	11.07	9.95	29.12	34.25
	g)Other Expenses	39.43	67.66	137.44	138.12
	<b>Total Expenses</b>	<b>8,393.32</b>	<b>7,140.05</b>	<b>19,965.16</b>	<b>21,722.32</b>
5	Profit Before Tax, Extraordinary and Exceptional Items	461.61	279.00	820.38	391.45
6	Exceptional Items	NIL	NIL	NIL	NIL
7	Profit Before Extraordinary Items and Tax	461.61	279.00	820.38	391.45
8	Extraordinary Items	NIL	NIL	NIL	NIL
<b>9</b>	<b>Profit Before Tax</b>	<b>461.61</b>	<b>279.00</b>	<b>820.38</b>	<b>391.45</b>
10	Tax expense				
a)	Current Tax	114.77	72.16	209.49	103.16
b)	Deferred Tax	1.53	2.80	4.71	1.71
c)	Short/(Excess) of Income Tax of Previous Years	NIL	-0.01	-0.01	0.23
<b>11</b>	<b>Profit/ (Loss) for the period from continuing operations</b>	<b>345.31</b>	<b>204.06</b>	<b>606.19</b>	<b>286.34</b>
12	Profit/(loss) from discontinuing operations	NIL	NIL	NIL	NIL
13	Tax expense of discontinuing operations	NIL	NIL	NIL	NIL
<b>14</b>	<b>Profit/( loss) from discontinuing operations after tax</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>15</b>	<b>Profit/(loss) for the period</b>	<b>345.31</b>	<b>204.06</b>	<b>606.19</b>	<b>286.34</b>
16	Earnings Per Equity Share (Rs.10 per share)				
	(a) Basic	5.69	3.36	10.90	6.44
	(b) Diluted	NIL	NIL	NIL	NIL

- The above said financial results were reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 25/02/2026.
- In terms of Regulation 33(5) of SEBI Listing Regulations, 2015, the requirement of submission of results for the 3rd quarter ended on December 31, 2025 is not applicable. The said results have been prepared and disclosed on voluntary basis.
- The Company got listed on BSE SME segment w.e.f., July 01, 2025, thus comparative figures for the period December 31, 2024 are not applicable.
- The company is engaged in the business of manufacturing and designing of wide range of Gem & Jewellery and there is only one reportable segment.
- The previous year's figures have been regrouped/ rearranged wherever necessary to make it comparable with the current quarter/ period.

Date: 25/02/2026  
Place: Malappuram

For AJC JEWEL MANUFACTURERS LIMITED



Ashraf P  
(Managing Director)  
DIN: 08094239

**Unaudited Cash Flow statement for the period ended on 31st December, 2025**

S. No.	Particulars	Period ended 31st December 2025 (Unaudited)	Period ended 31st March 2025 (Audited)
A)	<b>Cash Flow from Operating Activities</b>		
	Net Profit / (Loss) before Taxation and Extra ordinary items	820.38	391.45
	Adjustments For:		
	Add:		
	Depreciation/Amortization	29.12	34.25
	Finance cost	228.72	204.65
	Land Lease Rent	0.35	0.47
	Unrealised Foreign Exchange Loss	1.59	NIL
	Excess of Income Tax of Previous Years	0.01	NIL
	Loss on sale of Property, Plant and Equipment	0.51	3.43
	Less:		
	Unrealised Foreign Exchange Gain	NIL	3.62
	Interest received	0.17	13.54
	Interest accrued but not received	13.31	NIL
	Shortage of Income Tax of Previous Years	NIL	0.23
	<b>Operating profit before working capital changes</b>	<b>1,067.21</b>	<b>616.87</b>
	Changes in working capital:		
	(Increase)/ Decrease in sundry debtors	-3,071.32	-474.98
	Increase /(Decrease) in sundry creditors	16.31	-45.24
	(Increase)/ Decrease in inventories	719.5	-541.48
	(Increase) / Decrease in Current assets	246.65	-177.65
	Increase/ (Decrease) in Current Liabilities	129.73	-61.13
	Cash Generated from Operating Activities	-891.92	-683.61
	Increase/ (Decrease) in Long term provisions	NIL	-16.03
	Less: Income Tax	209.49	103.16
	<b>Net Cash flow from Operating Activities</b>	<b>-1,101.41</b>	<b>-802.80</b>
B)	<b>Cash Flow from Investing Activities</b>		
	Add:		
	Deletion of property plant and equipment	0.5	8.54
	Interest received	0.17	13.54
	Less:		
	Additions to property plant and equipment	194.67	14.87
	(Increase)/ Decrease in Other Non Current Assets	-805.07	0.57
	<b>Net Cash From Investing Activities</b>	<b>-999.08</b>	<b>7.77</b>
C)	<b>Cash Flow from Financing Activities</b>		
	Increase/ (Decrease) in Share Capital	162.00	NIL
	Increase/ (Decrease) in Securities Premium	1,190.17	NIL
	Increase/ (Decrease) in long term borrowings	-67.55	19.10
	Increase/ (Decrease) in short term borrowings	1,098.81	1,026.92
	Less:		
	Finance Cost	228.72	204.65
	<b>Net Cash from Financing Activities</b>	<b>2,154.71</b>	<b>841.36</b>
	<b>Net Increase/ Decrease in Cash and cash equivalents (A + B + C)</b>	<b>54.22</b>	<b>46.33</b>
	Cash and Cash Equivalents in the beginning of the year	71.76	21.82
	Add/(Less): Effects of Unrealised Foreign Exchange (Loss)/Gain on Cash and Cash Equivalents	-1.59	3.62
	<b>Cash and Cash Equivalents at the End of the Period</b>	<b>124.39</b>	<b>71.76</b>
	<b>Notes to Cash flow Statement</b>		
	<b>Particulars</b>	<b>Current Period</b>	<b>Previous Year</b>
	Cash in Hand	10.06	11.27
	Bank Balance	114.33	60.49
	<b>Cash and Cash Equivalents at the End of the Period</b>	<b>124.39</b>	<b>71.76</b>

Date: 25/02/2026  
Place: Malappuram

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