

# RO JEWELS LIMITED

CIN: L74999GJ2018PLC105540

**Registered Office: 707 Adore Asspire, Nr Gulbai Tekra BRTS Bus Stop, University to Panjrapole Road, Ahmedabad-380015, Gujarat, India.**

**Website: [www.rojewels.co.in](http://www.rojewels.co.in)**

**E-mail: [compliancerojewels@gmail.com](mailto:compliancerojewels@gmail.com)**

**Contact: 079-22144429**

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Date: October 22, 2024

**To**

The General Manager - Listing  
Corporate Relationship Department  
The BSE Limited  
P.J. Towers, Dalal Street,  
Fort, Mumbai - 400 001

**Sub: Board Meeting outcome and submission of Un-Audited Financial Results (standalone) for the Quarter and half Year ended on 30<sup>th</sup> September, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Ref: RO JEWELS LIMITED (Script Code – 543171)**

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held on Tuesday, October 22, 2024, and approved the following matters:

1. Consideration and approval of the Un-audited Financial Results of the Company for the quarter and half year ended 30th September 2024.
2. Limited Review Report on Un-audited Financial Results for quarter and half year ended on 30<sup>th</sup> September, 2024.

The meeting commenced at 05.30 p.m. and concluded at 06.10 p.m.

We kindly request you to take this on record.

Thanking You,  
**For, RO JEWELS LIMITED**

**Shubham B Shah**  
Managing Director  
DIN: 08300065



To

The Board of Directors  
**RO JEWELS LIMITED**  
810, 8<sup>th</sup> Floor, Addore Asspire,  
Nr. Gulbai Tekra BRTS Stop,  
Panjrapole, Ahmedabad - 380015

**Sub.: Limited Review Report**

**Ref.: Unaudited Financial Results for the Quarter and Half year ended on 30-09-2024**


Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **RO JEWELS LIMITED** ("the Company") for the quarter and half year ended on September 30, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement 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 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 recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **RAJESH J. SHAH & ASSOCIATES**  
Chartered Accountants  
Firm Registration No.: 108407W

  
**CA RAJESH J. SHAH**  
Partner  
Membership No.: 040268  
UDIN : 24040268BKHJUM8033  
Place : Ahmedabad  
Date : 22-10-2024



**RO JEWELS LIMITED**

**CIN:- L74999GJ2018PLC105540**

Address:-707 Ador Asspire, Nr. Gulbai Tekra BRTS Bus Stop, University to Panjrapole Road, , Ahmedabad, Gujarat, 380015

**STATEMENT OF ASSET & LIABILITIES AS ON 30th SEPTEMBER, 2024**

Particulars	Rs in lakhs	
	Year Ended on 30.09.2024	Year Ended on 31.03.2024
	Unaudited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	1008.93	1008.93
(b) Reserves and Surplus	305.29	293.28
<b>(2) Share Application money pending allotment</b>		
<b>(3) Non-Current Liabilities</b>		
(a) Long-Term Borrowings		
(b) Deferred Tax Liabilities (Net)		
(c) Other Long Term Liabilities		
(d) Long Term Provisions		
<b>(4) Current Liabilities</b>		
(a) Short-Term Borrowings	759.31	659.09
(b) Trade Payables		
(i) Total Outstanding dues of micro enterprises and small enterprises	8.16	35.20
(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises		
(c) Other Current Liabilities		
(d) Short-Term Provisions	66.42	82.60
<b>Total Equity &amp; Liabilities</b>	<b>2148.11</b>	<b>2079.09</b>
<b>II.ASSETS</b>		
<b>(1) Non-Current Assets</b>		
<b>(a) Fixed Assets (Net)</b>		
(i) Property, Plant and Equipment	52.85	52.92
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(b) Non-current investments		0
(c) Deferred tax assets (net)		
(d) Long term loans and advances	30.73	30.73
(e) Other non-current assets		
<b>(2) Current Assets</b>		
(a) Current investments	173.25	174.29
(b) Inventories	1471.77	1302.44
(c) Trade receivables	239.06	347.81
(d) Cash and cash equivalents	27.56	17.02
(e) Short-term loans and advances		
(f) Other current assets	152.88	153.88
<b>Total Assets</b>	<b>2148.11</b>	<b>2079.09</b>



**By order of the Board of Directors  
For , RO Jewels Limited**

**SUBHAM B. SHAH**  
**(MANAGING DIRECTOR & CFO)**

**BHARAT R. SHAH**  
**(WHOLE TIME DIRECTOR)**

DIN : 08300065

DIN : 08300063

Date: 22-10-2024

Place: Ahmedabad

## RO JEWELS LIMITED

CIN:- L74999GJ2018PLC105540

Address:-707 Ador Asspire, Nr. Gulbai Tekra BRTS Bus Stop, University to Panjrapole Road, , Ahmedabad, Gujarat, 380015

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30th SEPTEMBER 2024

Sr. No	Particulars	Quarter Ended			Half Year Ended		Rs in lakhs
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year Ended on 31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	0.00	637.75	1987.39	637.75	29271.02	36631.44
II	Other Income	8.66	0.75	0.00	9.41	0.01	129.21
III	<b>Total Revenue (I +II)</b>	<b>8.66</b>	<b>638.50</b>	<b>1987.39</b>	<b>647.16</b>	<b>29271.03</b>	<b>36760.65</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed						
	Purchase of Stock-in-Trade	49.30	748.10	1828.07	797.40	29335.54	36883.72
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-45.79	-123.54	120.35	-169.33	-277.83	-313.33
	Employee Benefit Expense	0.55	1.74	4.08	2.29	9.13	21.43
	Financial Costs	0.01	0.73	1.75	0.74	18.39	4.16
	Depreciation and Amortization Expense	-5.04	5.04	1.28	0.00	3.06	20.14
	Other Expenses	0.61	1.44	0.42	2.05	16.26	40.2
	<b>Total Expense</b>	<b>-0.35</b>	<b>633.51</b>	<b>1955.95</b>	<b>633.15</b>	<b>29104.55</b>	<b>36656.32</b>
V	Profit before exceptional and extraordinary items and tax	<b>9.02</b>	<b>4.99</b>	<b>31.44</b>	<b>14.01</b>	<b>166.48</b>	<b>104.33</b>
VI	Exceptional Items						
VII	Profit before extraordinary items and tax (V - VI)	<b>9.02</b>	<b>4.99</b>	<b>31.44</b>	<b>14.01</b>	<b>166.48</b>	<b>104.33</b>
VIII	Extraordinary Items						
IX	Profit before tax (VII - VIII)	<b>9.02</b>	<b>4.99</b>	<b>31.44</b>	<b>14.01</b>	<b>166.48</b>	<b>104.33</b>
X	<b>Tax expense:</b>						
	(1) Current tax	0.80	1.20	10.00	2.00	35.00	12.00
	(2) Deferred tax						
XI	Profit(Loss) from the period from continuing operations	<b>8.22</b>	<b>3.79</b>	<b>21.44</b>	<b>12.01</b>	<b>131.48</b>	<b>92.33</b>
	Less: Dividend						
	Less: Tax on Dividend						
XII	Balance carried Forward to Balance Sheet	<b>8.22</b>	<b>3.79</b>	<b>21.44</b>	<b>12.01</b>	<b>131.48</b>	<b>92.33</b>
XIII	Paid-up Equity share capital <b>Including Bonus</b> (at par Value of Rs.2 each)	1008.93	1008.93	1008.93	1008.93	1008.93	1008.93
XIV	Reserves excluding revaluation reserves						
XV	a)Earning per equity share before Exceptinal items						
	(1) Basic	0.08	0.01	0.21	0.12	1.30	0.92
	(2) Diluted	0.08	0.01	0.21	0.12	1.30	0.92
	b)Earning per equity share after Exceptinal items						
	(1) Basic	0.08	0.01	0.21	0.12	1.30	0.92
	(2) Diluted	0.08	0.01	0.21	0.12	1.30	0.92

**Notes:**

- The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 22.10.2024
- The Company's business activity fall within a singal primary business segment.
- Previous year's figures are re-grouped, re-classified wherever necessary.

By order of the Board of Directors  
For , RO Jewels Limited



SUBHAM B. SHAH  
(MANAGING DIRECTOR & CFO)  
DIN : 08300065

BHARAT R. SHAH  
(WHOLE TIME DIRECTOR)  
DIN : 08300063

Date: 22.10-2024  
Place: Ahmedabad

**RO JEWELS LIMITED**

CIN:- L74999GJ2018PLC105540

**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024**

PARTICULARS	30.09.2024	30.09.2023
<b>A. Cash Flow from Operating Activity</b>	<b>Rs in lakhs</b>	<b>Rs in lakhs</b>
Profit before Taxation and Extra Ordinary Items	14.01	166.48
Add : Non Cash & Non Operating Expenses		
Depreciation	0.00	3.06
Interest Expenses	0.74	18.39
Preliminary Expenses Write Off		0.00
Operating Profit before Working Capital Changes	<b>14.75</b>	<b>187.93</b>
Adjustment for;		
(Increase) / Decrease in Inventory	-169.33	56.89
(Increase) / Decrease in Debtors	108.75	-224.53
(Increase) / Decrease in Loans & Advances	0	-0.38
Increase / (Decrease) in Current Liabilities & Provisions	-16.18	-174.24
Increase / (Decrease) in Trade Payable	-27.04	56.81
Increase / (Decrease) in Short Term Provision		
(Increase) / Decrease in Short Term Borrowings		
(Increase) / Decrease in Other Current Assets	1.00	45.38
Cash Generated from Operation	<b>-88.05</b>	<b>-52.14</b>
Taxes Paid	2.00	35.00
Net Cash Flow from Operating Activities	<b>-90.05</b>	<b>-87.14</b>
<b>B. Cash Flow from Investing Activity</b>		
(Increase) / Decrease in Fixed Assets (net)	0.07	12.71
Sale/Purchase of Non Investment		
(Increase) / Decrease in Investments & Accured Interest Thereon	1.04	
Net Cash Flow from Investing Activities	<b>1.11</b>	<b>12.71</b>
<b>C. Cash Flow from Financing Activity</b>		
Proceeds from Issue of Shares		
Share Premium		
Increase / (Decrease) in short term Borrowings	100.22	-35.62
Increase / (Decrease) in Long term Borrowings		
Increase / (Decrease) in Long term Loan & Advances		
Interest Expenses	-0.74	-18.39
Net Cash Flow from Financing Activities	<b>99.48</b>	<b>-54.01</b>
Net Increase / (Decrease) in Cash & Cash Equivalents	<b>10.54</b>	<b>-128.46</b>
Opening Balance of Cash & Cash Equivalents	17.02	142.62
Closing Balance of Cash & Cash Equivalents	27.56	14.16
Net Increase / (Decrease) in Cash & Cash Equivalents	10.54	-128.46

**NOTES :**

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 . "Cash Flow Statement" issued by ICAI.

2. The previous year figures have been regrouped/ restated wherever necessary to confirm to this year's classification.

By order of the Board of Directors  
For . RO Jewels Limited



SUBHAM B. SHAH  
(MANAGING DIRECTOR & CFO)  
DIN : 08300065

BHARAT R. SHAH  
(WHOLE TIME DIRECTOR)  
DIN : 08300063

Date: 22-10-2024  
Place: Ahmedabad

