

# RO JEWELS LIMITED

To,  
The Corporate Relations Department  
BSE Limited  
PJ Towers, 25th floor, Dalal Street,  
Mumbai -400 001

Date: 16.12..2020

**Sub: Submission of Revised Un-Audited Financial Results for the Half year ended on 30th September, 2020 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015**

**Ref. : RO Jewels Limited (Script Code: 543171)**

Dear Sir/ Madam

This is with reference in captioned subject and the letter dated 11<sup>th</sup> November, 2020 filed in exchange we would like to inform you that due to some typographical issues in Un-Audited Financial Results filed for the half year ended on September 30, 2020, we are herewith filing the revised document for your kind perusal.

Please take the same on your record and treat this as compliance with LODR and SEBI guidelines.

Thanking You

**For RO Jewels Limited**



**Subham Bharatbhai Shah**  
**Managing Director**  
**(DIN: 08300065)**

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Company's GSTIN: 24AAJCR2945R1ZP  
Company's CIN: U74999GJ2018PLC105540

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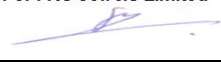
<b>RO JEWELS LIMITED</b>		
Address : 02,, SHRI VIRKALA COMPLEX, MG HAVELI R, MANAKCHOWK CO OP BANK, MANAKCHOWK, AHMEDABAD, GUJARAT-380001		
<b>STATEMENT OF ASSET &amp; LIABILITIES AS ON 30th SEPTEMBER 2020</b>		
		(Rs. In Lacs)
Particulars	Half Year Ended on 30.09.2020	Year Ended on 31/03/2020
	Audited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	283.20	283.20
(b) Reserves and Surplus	700.62	700.30
<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	60.53	60.53
(b) Trade Payables		
(i) Total Outstanding dues of micro enterprises and small enterprises		
(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	189.45	216.07
(c) Other Current Liabilities	14.68	-
(d) Short-Term Provisions	2.72	5.87
<b>Total Equity &amp; Liabilities</b>	<b>1,251.20</b>	<b>1,265.97</b>
<b>II.ASSETS</b>		
<b>(1) Non-Current Assets</b>		
<b>(a) Fixed Assets (Net)</b>		
(i) Property, Plant and Equipment	8.21	10.27
(ii) Intangible Assets	-	-
(iii) Capital Work in Progress	-	-
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	-	-
(d) Long term loans and advances	-	-
(e) Other non-current assets	-	-
<b>(2) Current Assets</b>		
(a) Current investments		-
(b) Inventories	946.9	416.64
(c) Trade receivables	226.2	476.42
(d) Cash and cash equivalents	4.24	299.50
(e) Short-term loans and advances	45.74	-
(f) Other current assets	19.91	63.14
<b>Total Assets</b>	<b>1,251.20</b>	<b>1,265.97</b>

For, RO Jewels Limited



ShubhamKumar B Shah  
Managing Director



RO JEWELS LIMITED					
Address : 02,, SHRI VIRKALA COMPLEX, MG HAVELI R, MANAKCHOWK CO OP BANK, MANAKCHOWK, AHMEDABAD, GUJARAT-380001					
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2020					
					(Rs. In Lacs)
		Half Year Ended		Year Ended	
Sr. No	Particulars	For Half Year Ended on 30.09.2020	For Half Year Ended on 30.09.2019	Year Ended on 31/03/2020	Year Ended on 31/03/2019
		Un-Audited	Unaudited	Audited	Audited
I	Revenue from operations	1055.89	1047.22	12535.85	424.34
II	Other Income	0.00		0.30	
III	<b>Total Revenue (I +II)</b>	<b>1055.89</b>	<b>1047.22</b>	<b>12536.15</b>	<b>424.34</b>
IV	<b>Expenses:</b>				
	Cost of materials consumed				
	Purchase of Stock-in-Trade	1,580.59	1,375.28	12782.09	566.32
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(530.26)	(358.56)	(270.97)	(145.67)
	Employee Benefit Expense	2.52	5.04	8.61	0.66
	Financial Costs	0.01	0.01	0.03	-
	Depreciation and Amortization Expense	2.06	0.82	0.86	0.89
	Other Expenses	0.54	3.13	24.91	0.65
	<b>Total Expense</b>	<b>1055.46</b>	<b>1025.72</b>	<b>12545.53</b>	<b>422.85</b>
V	Profit before exceptional and extraordinary items and tax	<b>0.43</b>	<b>21.50</b>	<b>-9.38</b>	<b>1.49</b>
VI	Exceptional Items		-	-	-
VII	Profit before extraordinary items and tax (V - VI)	<b>0.43</b>	<b>21.50</b>	<b>-9.38</b>	<b>1.49</b>
VIII	Extraordinary Items	-	-	-	-
IX	Profit before tax (VII - VIII)	<b>0.43</b>	<b>21.50</b>	<b>-9.38</b>	<b>1.49</b>
X	<b>Tax expense:</b>				
	(1) Current tax	0.11	6.45	-	-
	(2) Deferred tax				
XI	Profit(Loss) from the period from continuing operations	<b>0.32</b>	<b>15.05</b>	<b>(9.38)</b>	<b>1.49</b>
	Less: Dividend				
	Less: Tax on Dividend	-	-	-	-
XII	Balance carried Forward to Balance Sheet	<b>0.32</b>	<b>15.05</b>	<b>(9.38)</b>	<b>1.49</b>
XIII	Paid-up Equity share capital (at par Value of Rs.10 each)	283.2	146.70	283.2	146.70
XIV	Reserves excluding revaluation reserves				
XV	a)Earning per equity share before Exceptional items				
	(1) Basic	0.01	0.10	-0.03	0.01
	(2) Diluted	0.01	0.10	-0.03	0.01
	b)Earning per equity share after Exceptional items				
	(1) Basic	0.01	0.10	-0.03	0.01
	(2) Diluted	0.01	0.10	-0.03	0.01
<b>Notes:</b>					
1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 11.11.2020					
2) The Company's business activity fall within a singal primary business segment.					
3). Previous year's figures are re-grouped, re-classified wherever necessary.					
Date: 11.11.2020				By order of the Board of Directors	
Place: Ahmedabad				For . RO Jewels Limited	
				 <b>Managing Director</b>	

# RO JEWELS LIMITED

## CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2020

PARTICULARS	AS AT 30.09.2020 Rs.	AS AT 31.03.20 Rs.
<b>A. Cash Flow from Operating Activity</b>		
Profit before Taxation and Extra Ordinary Items	0.43	-9.38
Add : Non Cash & Non Operating Expenses		
Depreciation	2.06	0.86
Interest Expenses	0.01	0.03
Preliminary Expenses Write Off	0.00	0.00
Operating Profit before Working Capital Changes	2.50	-8.49
Adjustment for;		
(Increase) / Decrease in Inventory	-530.26	270.97
(Increase) / Decrease in Debtors	250.22	476.42
(Increase) / Decrease in Loans & Advances	-45.74	0.03
Increase / (Decrease) in Current Liabilities & Provisions	14.68	4.65
Increase / (Decrease) in Trade Payable	-26.62	
Increase / (Decrease) in Short Term Provision	-3.15	
(Increase) / Decrease in Short Term Borrowings		60.53
(Increase) / Decrease in Other Current Assets	43.23	
Cash Generated from Operation	-295.14	804.11
Taxes Paid	0.11	
Net Cash Flow from Operating Activities	-295.25	804.11
<b>B. Cash Flow from Investing Activity</b>		
(Increase) / Decrease in Fixed Assets (net)		-0.86
Sale/Purchahse of Non Investment		
(Increase) / Decrease in Investments & Accured Interest Thereon		0.00
Net Cash Flow from Investing Activities	0.00	-0.86
<b>C. Cash Flow from Financing Activity</b>		
Proceeds from Issue of Shares		-504.30
Share Premium		
Increase / (Decrease) in short term Borrowings		
Increase / (Decrease) in Long term Borrowings		
Increase / (Decrease) in Long term Loan & Advances]	0.01	
Interest Expenses		0.03
Net Cash Flow from Financing Activities	0.01	-504.27
Net Increase / (Decrease) in Cash & Cash Equivalents	-295.26	298.98
Opening Balance of Cash & Cash Equivalents	299.50	0.57
Closing Balance of Cash & Cash Equivalents	4.24	299.50


**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.



For, RO Jewels Limited



ShubhamKumar B Shah  
Managing Director



To,

**The Board of Director,  
RO Jewels Limited,  
Ahmedabad**

**Sub : Limited Review Report**

**Ref. Un-Audited Financial Result for the half year ending on September 30, 2020.**

**Dear Sir**

We have reviewed the accompanying statement of unaudited financial results of RO Jewels Ltd for the half year ended on 30th September 2020. 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 in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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<sup>1</sup> and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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, BHAGAT & CO  
Chartered Accountants**

**CA SANDEEP MULCHANDANI  
Membership No. 144241  
Firm Registration No. :127250W**



**Place: Ahmedabad  
Date: 11.11.2020**