

RO JEWELS LIMITED

CIN: L74999GJ2018PLC105540

Reg off.- 810, Eighth Floore, Addore Asspire, Nr. Gulbai tekra BRTS Stop Panjrapole
to University Road S A C Ahmadabad– 380015, Gujrat

Website: rojewels.co.in

E-Mail Id: compliancerojewels@gmail.com

Telephone : 079-22144429 / 22153329

Date: October 07, 2023

To

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

Sub.: Outcome of Board Meeting

BSE Code.: (Scrip Code: 543171)

Ref: Submission of Un-Audited Financial Results for the Quarter and half Year ended on 30th September, 2023 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

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 Saturday 07, October 2023. In that Meeting the Board has decided the following matter.

1. Considered and approved the un-audited financial results of the Company for the Quarter and half year ended on 30th September 2023.
2. Limited Review Report on Un-audited Financial Results for half year ended on 30th September, 2023.

The meeting commenced at 05.00 p.m. and concluded at 07.55 p.m.

Please take the same on your records.

Thanking you,

For RO Jewels Limited

Shah Shubham
Bharatbhai

Digitally signed by Shah
Shubham Bharatbhai
Date: 2023.10.07 20:04:12
+05'30'

Subham Bharatbhai Shah
Managing Director
(DIN: 08300065)

BHAGAT & CO.
CHARTERED ACCOUNTANTS

To

The Board of Directors
RO JEWELS LIMITED
810, Eighth Floore, AddoreAsspire,
Nr. Gulbaitekra BRTS Stop Panjrapoleto
University Road S A C Ahmadabad- 380015, Gujarat

Sub.: Limited Review Report

Ref.: Unaudited Financial Results for the quarter and half year ended on 30.09.2023

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, 2023. 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, **BHAGAT & CO.**
Chartered Accountants
Firm Registration No.: 127250W



Shankar Prasad Bhagat
Partner
Membership No.: 052725
UDIN:23052725BGWWHD9658
Place: Ahmedabad
Date: 07-10-2023



RO JEWELS LIMITED

Address: 810, Eighth Floore, Addore Asspire, Nr. Gulbai tekra BRTS Stop Panjrapole to University Road S A C
Ahmadabad- 380015, Gujarat

STATEMENT OF ASSET & LIABILITIES AS ON 30th SEPTEMBER, 2023

Particulars	Rs in lakhs	Rs in lakhs
	Year Ended on 30.09.2023	Year Ended on 31.03.2023
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1008.93	1008.93
(b) Reserves and Surplus	332.48	201.00
(2) Share Application money pending allotment		
(3) Non-Current Liabilities		
(a) Long-Term Borrowings		
(b) Deferred Tax Liabilities (Net)	0	0
(c) Other Long Term Liabilities		
(d) Long Term Provisions		
(4) Current Liabilities		
(a) Short-Term Borrowings	151.34	186.96
(b) Trade Payables	154.54	97.73
(i) Total Outstanding dues of micro enterprises and small enterprises		
(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises		
(c) Other Current Liabilities		0
(d) Short-Term Provisions	98.68	56.33
Total Equity & Liabilities	1745.97	1550.97
II. ASSETS		
(1) Non-Current Assets		
(a) Fixed Assets (Net)		
(i) Property, Plant and Equipment	67.21	54.5
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(b) Non-current investments		
(c) Deferred tax assets (net)		
(d) Long term loans and advances	26.16	26.54
(e) Other non-current assets		
(2) Current Assets		
(a) Current investments	83.98	105.52
(b) Inventories	1026.51	969.62
(c) Trade receivables	377.67	153.14
(d) Cash and cash equivalents	14.16	136.75
(e) Short-term loans and advances		
(f) Other current assets	150.28	104.9
Total Assets	1745.97	1550.97

For RO Jewels Limited

Shubham Shah
Managing Director
Date: 07-10-2023
Place: Ahmedabad



RO JEWELS LIMITED							
Address: 810, Eighth Floore, Addore Asspire, Nr. Gulbai tekra BRTS Stop Panjrapole to University Road S A C Ahmadabad– 380015, Gujarat							
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30th SEPTEMBER 2023							
Sr. No	Particulars	Quarter Ended			Half Year Ended		Rs in lakhs
		30.09.2023	30.06.2023	30.06.2022	30.09.2023	30.09.2022	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Year Ended on 31/03/2023 Audited
I	Revenue from operations	1987.39	27283.63	1655.94	29271.02	3071.92	50652.47
II	Other Income	0.00	0.01	0.00	0.01	0.00	53.98
III	Total Revenue (I +II)	1987.39	27283.64	1655.94	29271.03	3071.92	50706.45
IV	Expenses:						
	Cost of materials consumed						
	Purchase of Stock-in-Trade	1828.07	27507.47	8903.83	29335.54	9764.05	50501.06
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	120.35	-398.18	-7284.41	-277.83	-6700.14	-92.12
	Employee Benefit Expense	4.08	5.05	2.56	9.13	2.00	3.08
	Financial Costs	1.75	16.64	0.02	18.39	0.00	1.52
	Depreciation and Amortization Expense	1.28	1.78	1.53	3.06	0.55	6.11
	Other Expenses	0.42	15.84	3.76	16.26	0.17	35.82
	Total Expense	1955.95	27148.60	1627.29	29104.55	3066.63	50455.47
V	Profit before exceptional and extraordinary items and tax	31.44	135.04	28.65	166.48	5.29	250.98
VI	Exceptional Items						
VII	Profit before extraordinary items and tax (V - VI)	31.44	135.04	28.65	166.48	5.29	250.98
VIII	Extraordinary Items						
IX	Profit before tax (VII - VIII)	31.44	135.04	28.65	166.48	5.29	250.98
X	Tax expense:						
	(1) Current tax	10.00	25.00	0.10	35.00	1.00	50.00
	(2) Deferred tax						
XI	Profit(Loss) from the period from continuing operations	21.44	110.04	28.55	131.48	4.29	200.98
	Less: Dividend						
	Less: Tax on Dividend						
XII	Balance carried Forward to Balance Sheet	21.44	110.04	28.55	131.48	4.29	200.98
XIII	Paid-up Equity share capital Including Bonus (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	0.21	1.09	0.28	1.30	0.04	1.99
	(2) Diluted	0.21	1.09	0.28	1.30	0.04	1.99
	b)Earning per equity share after Exceptinal items						
	(1) Basic	0.21	1.09	0.28	1.30	0.04	1.99
	(2) Diluted	0.21	1.09	0.28	1.30	0.04	1.99
	Notes:						
	1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 07.10.2023						
	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: 07-10-2023
Place: Ahmedabad



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


Managing Director

RO JEWELS LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2023

PARTICULARS	30.09.2023	30.09.2022
A. Cash Flow from Operating Activity	Rs in lakhs	Rs in lakhs
Profit before Taxation and Extra Ordinary Items	166.48	5.29
Add : Non Cash & Non Operating Expenses		
Depreciation	3.06	0.55
Interest Expenses	18.39	0.00
Preliminary Expenses Write Off		0.00
Operating Profit before Working Capital Changes	187.93	5.84
Adjustment for;		
(Increase) / Decrease in Inventory	56.89	-6,700.14
(Increase) / Decrease in Debtors	-224.53	1,059.95
(Increase) / Decrease in Loans & Advances	-0.38	-0.02
Increase / (Decrease) in Current Liabilities & Provisions	-174.24	-2.08
Increase / (Decrease) in Trade Payable	56.81	5,951.47
Increase / (Decrease) in Short Term Provision		
(Increase) / Decrease in Short Term Borrowings		0.00
(Increase) / Decrease in Other Current Assets	45.38	-190.90
Cash Generated from Operation	-52.14	123.94
Taxes Paid	35.00	1.00
Net Cash Flow from Operating Activities	-87.14	122.94
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	12.71	
Sale/Purchase of Non Investment		
(Increase) / Decrease in Investments & Accured Interest Thereon		
Net Cash Flow from Investing Activities	12.71	0.00
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares		
Share Premium		
Increase / (Decrease) in short term Borrowings	-35.62	-2.97
Increase / (Decrease) in Long term Borrowings		
Increase / (Decrease) in Long term Loan & Advances]		
Interest Expenses	-18.39	0.00
Net Cash Flow from Financing Activities	-54.01	-2.97
Net Increase / (Decrease) in Cash & Cash Equivalents	-128.46	119.95
Opening Balance of Cash & Cash Equivalents	142.62	22.67
Closing Balance of Cash & Cash Equivalents	14.16	142.62
Net Increase / (Decrease) in Cash & Cash Equivalents	-128.46	119.95

NOTES :

- 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.
- 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

Date: 07-10-2023
Place: Ahmedabad

