



Date: 09.02.2023

To,

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

Sub: Outcome of Board Meeting  
BSE Code: 543171.

Ref: Submission of Revised Un-Audited Financial Results of the Company for the Quarter ended on 31<sup>st</sup> December, 2022 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015

Dear Sir,

With reference to the above, please find the revised un-audited financial results of the Company for the Quarter ended on 31st December, 2022, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015 and ignore the previous one, due to the inadvertent omission to attach the unsigned financial results.

Kindly acknowledge and take the same on your records.

Thanking you,

Yours faithfully,

For RO Jewels Limited

Shah Shubham  
Bharatbhai

This is a digitally signed document.  
The signature is verified by Shah Shubham Bharatbhai.  
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The digital signature is generated by Shah Shubham Bharatbhai.  
Date: 2023.02.09 18:12:45

Subham Bharatbhai Shah

Managing Director

(DIN: 08300065)

Ground Floor, Hall Mark - 4 Complex, Haribhakti ni Pole, Opp. B D College, Shankdi Sheri, Manekchowk, Ahmedbad - 380001.

COMPANY'S GSTIN : 24AAJCR2945R1ZP

COMPANY'S CIN : L74999GJ2018PLC105540

+079 22144429

shubhamshah@rojewels.co.in

www.rojewels.in



Date: 09-02-2023

To,

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

Sub: Outcome of Board Meeting  
BSE Code: 543171.

Ref: Submission of Un-Audited Financial Results of the Company for the Quarter ended on 31<sup>st</sup> December, 2022 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015

Dear Sir,

This is to inform you under Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that a meeting of the Board of Directors of the Company was held on Thursday, February 09, 2023 in that meeting the Board has decided the following matters:

1. Considered and approved the Un-audited financial results of the Company for the Quarter ended on 31<sup>st</sup> December, 2022.

**We hereby enclose the following:**

- I. Un-Audited Financial Results (Standalone) for the Quarter ended on 31<sup>st</sup> December, 2022.
- II. Limited Review report for the Quarter ended on 31<sup>st</sup> December, 2022.

The Board Meeting commenced at 04.00 pm and concluded at 5:00 p.m.

Thanking you,

Yours faithfully,

**For RO Jewels Limited**

Shah Shubham  
Bharatbhai

Digital signed by Shah Shubham Bharatbhai  
DN: cn=Shubham, o=RO Jewels Limited, email=shubham@rojewels.co.in, c=IN  
#C=RO Jewels Limited  
serialNumber=2, email=shubham@rojewels.co.in, cn=Shubham Bharatbhai, o=RO Jewels Limited, c=IN

**Subham Bharatbhai Shah**

**Managing Director**


**(DIN: 08300065)**

Ground Floor, Hall Mark - 4 Complex, Haribhakti ni Pole, Opp. B D College, Shankdi Sheri, Manekchowk, Ahmedbad - 380001.

**COMPANY'S GSTIN : 24AAJCR2945R1ZP**

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**CA BHAGAT & CO., CHARTERED ACCOUNTANTS**

24, Laxmi Chambers, Navjeevan press Road, Near OldHigh Court, Income Tax Ahmedabad-380014  
Emailid: [bhagatco2015@gmail.com](mailto:bhagatco2015@gmail.com), Contact No: 9998040610.

To  
The Board of Directors  
**RO Jewels Limited**

Ground Floor, Hallmark4 Complex,  
Hari bhakti ni Pole Opp. B.D. College,  
Shankdi Sheri, Manekchowk,  
Ahmedabad (GJ)- 380001

**Sub.: Limited Review Report**

**Ref.: Unaudited Financial Results for the quarter and half year ended on 31.12.2022**

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **RO Jewels Limited** ("the Company") for the quarter ended on December 31, 2022. 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:23052725BGWWAY7891  
Place: Ahmedabad  
Date: 09-02-2023



## RO JEWELS LIMITED

Address: 3rd Floor, 402,403 Aabhushan Complex, Pithinu Dehlu, M G Haveli Road, Manekchowk, Ahmedabad- 380001

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE NINE MONTH ENDED ON 31st DECEMBER 2022

Sr. No	Particulars	Quarter Ended	Nine Month Ended		Half Year Ended		Rs in lakhs
		31.12.2022	31.12.2022	31.12.2021	For Half Year Ended on 30.09.2022	For Half Year Ended on 30.09.2021	Year Ended on 31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	10492.11	13564.03	-	3071.92	1580.84	4979.36
II	Other Income				0.00	0.00	0.00
III	<b>Total Revenue (I +II)</b>	<b>10492.11</b>	<b>13564.03</b>	<b>0.00</b>	<b>3071.92</b>	<b>1580.84</b>	<b>4979.36</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed						
	Purchase of Stock-in-Trade	5699.11	15681.07	-	9764.05	2309.79	4971.59
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	4,745.58	-2176.36	-	-6700.14	-741.23	-28.02
	Employee Benefit Expense	0.18	2.46	-	2.00	0.46	4.34
	Financial Costs	0.77	0.73	-	0.00	0.64	1.4
	Depreciation and Amortization Expense	-	0.55	-	0.55	0	1.31
	Other Expenses	1.53	5.35	-	0.17	1.17	8.23
	<b>Total Expense</b>	<b>10447.17</b>	<b>13513.80</b>	<b>0.00</b>	<b>3066.63</b>	<b>1570.83</b>	<b>4958.85</b>
V	Profit before exceptional and extraordinary items and tax	44.94	50.23	0.00	5.29	10.01	20.51
VI	Exceptional Items						
VII	Profit before extraordinary items and tax (V - VI)	44.94	50.23	0.00	5.29	10.01	20.51
VIII	Extraordinary Items						
IX	Profit before tax (VII - VIII)	44.94	50.23	0.00	5.29	10.01	20.51
X	<b>Tax expense:</b>						
	(1) Current tax	9.00	10		1.00	0.10	3.00
	(2) Deferred tax						
XI	Profit(Loss) from the period from continuing operations	35.94	40.23	-	4.29	9.91	17.51
	Less: Dividend						
	Less: Tax on Dividend						
XII	Balance carried Forward to Balance Sheet	35.94	40.23	-	4.29	9.91	17.51
XIII	Paid-up Equity share capital <b>Including Bonus</b> (at par Value of Rs.10 each)	1008.93	1008.93	-	1008.93	1008.93	1008.93
XIV	Reserves excluding revaluation reserves						
XV	a)Earning per equity share before Exceptional items						
	(1) Basic	0.36	0.40	-	0.04	0.10	0.17
	(2) Diluted	0.36	0.40	-	0.04	0.10	0.17
	b)Earning per equity share after Exceptional items						
	(1) Basic	0.36	0.40	-	0.04	0.10	0.17
	(2) Diluted	0.36	0.40	-	0.04	0.10	0.17

**Notes:**

- The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 09.02.2023
- The Company's business activity fall within a single primary business segment.
- Previous year's figures are re-grouped, re-classified wherever necessary.

Date: 09-02-2023  
Place: Ahmedabad

By the Order of Board of directors of  
For RO JEWELS LIMITED

SHUBHAM BHARATBHAI SHAH

