

RO JEWELS LIMITED

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

Date: 13.11.2021

Sub: Submission of Un-Audited Financial Results for the Half year ended on 30th September, 2021 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

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

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 Saturday, 13th November, 2021, In that meeting the Board has decided the following matters:

1. Considered and approved the Un-audited financial results of the Company for the half year ended on 30th September, 2021.

We hereby enclose the following:

- (i) Un-Audited Financial Results with cash flow statement (Standalone) for the half year ended on 30th September 2021.
- (ii) Limited Review Report on Un-audited Financial Results for half year ended on 30th September, 2021.

The Board Meeting was started at 03.45 PM and concluded at 07.00 P. M.

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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www.rojewels.in

RO JEWELS LIMITED


B3rd Floor, 402, 403, Aabhushan Complex, Pithinu Dehlu, M G Haveli Road, Manekchowk, Ahmedabad-380001, Gujarat,
India

STATEMENT OF ASSET & LIABILITIES AS ON 30TH SEPTEMBER 2021

Particulars	(Rs. In Lacs)	
	Half Year Ended on 30/09/2021	Year Ended on 31/03/2021
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	283.20	283.20
(b) Reserves and Surplus	717.54	708.23
(2) Share Application money pending allotment		
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	-	-
(b) Deferred Tax Liabilities (Net)	0.05	0.05
(c) Other Long Term Liabilities	-	-
(d) Long Term Provisions	-	-
(4) Current Liabilities		
(a) Short-Term Borrowings	588.00	61.77
(b) Trade Payables	31.36	52.32
(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	93.14	
(d) Short-Term Provisions	18.50	6.13
Total Equity & Liabilities	1,694.79	1,111.70
II. ASSETS		
(1) Non-Current Assets		
(a) Fixed Assets (Net)		
(i) Property, Plant and Equipment	9.10	9.10
(ii) Intangible Assets	-	-
(iii) Capital Work in Progress	-	-
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	-	
(d) Long term loans and advances	-	30.40
(e) Other non-current assets	-	-
(2) Current Assets		
(a) Current investments	1.00	-
(b) Inventories	1,590.72	849.49
(c) Trade receivables	57.47	27.80
(d) Cash and cash equivalents	8.88	194.91
(e) Short-term loans and advances	27.62	-
(f) Other current assets		-
Total Assets	1,694.79	1,111.70

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




 Mr. Shubham Shah
 Managing Director (DIN: 08300065)

Date: 13.11.2021
Place: Ahmedabad

RO JEWELS LIMITED					
B3rd Floor, 402, 403, Aabhushan Complex, Pithinu Dehlu, M G Haveli Road, Manekchowk, Ahmedabad-380001, Gujarat, India.					
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2021					
Sr. No	Particulars	(Rs. In Lacs)			
		For the Half Year Ended on 30.09.2021	For the Half Year Ended on 30.09.2020	Year Ended on 31.03.2021	Year Ended on 31.03.2020
		Unaudited	Unaudited	Audited	Audited
I	Revenue from operations	1,580.84	1,055.89	4,372.38	12,535.85
II	Other Income	-	-	-	0.30
III	Total Revenue (I +II)	1,580.84	1,055.89	4,372.38	12,536.15
IV	Expenses:				
	Cost of materials consumed	-	-	-	-
	Purchase of Stock-in-Trade	2,309.79	1,580.59	4,762.32	12,782.09
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(741.23)	(530.26)	(432.85)	(270.97)
	Employee Benefit Expense	0.46	2.52	9.15	8.61
	Financial Costs	0.64	0.01	0.03	0.03
	Depreciation and Amortization Expense	-	2.06	1.18	0.86
	Other Expenses	1.17	0.54	24.57	24.91
	Total Expense	1,570.83	1,055.46	4,364.40	12,545.53
V	Profit before exceptional and extraordinary items and tax	10.01	0.43	7.98	(9.38)
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	10.01	0.43	7.98	(9.38)
VIII	Extraordinary Items	-	-	-	-
IX	Profit before tax (VII - VIII)	10.01	0.43	7.98	(9.38)
X	Tax expense:				
	(1) Current tax	0.10	0.11	-	-
	(2) Deferred tax	-	-	-	-
XI	Profit(Loss) from the period from continuing operations	9.91	0.32	7.98	(9.38)
	Less: Dividend	-	-	-	-
	Less: Tax on Dividend	-	-	-	-
XII	Balance carried Forward to Balance Sheet	9.91	0.32	7.98	(9.38)
XIII	Paid-up Equity share capital (at par Value of Rs.10 each)	283.20	283.20	283.20	283.20
XIV	Reserves excluding revaluation reserves	-	-	-	-
XV	a)Earning per equity share before Exceptional items				
	(1) Basic	0.30	0.01	0.28	(0.03)
	(2) Diluted	0.30	0.01	0.28	(0.03)
	b)Earning per equity share after Exceptional items				
	(1) Basic	0.30	0.01	0.28	(0.03)
	(2) Diluted	0.30	0.01	0.28	(0.03)

Notes:

- 1) The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meetings held on November 13, 2021.
- 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: 13.11.2021

Place: Ahmedabad



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


Mr. Shubham Shah
Managing Director (DIN: 08300065)

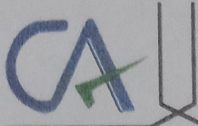
RO JEWELS LIMITED		
B3rd Floor, 402, 403, Aabhushan Complex, Pithinu Dehlu, M G Haveli Road, Manekchowk, Ahmedabad-380001, Gujarat, India.		
CASH FLOW STATEMENT AS ON 30TH SEPTEMBER 2021		
(Rs. In Lacs)		
PARTICULARS	Half Year ended on 30.09.2021	Year ended on 31.03.2021
A. Cash Flow from Operating Activity		
Profit before Taxation and Extra Ordinary Items	10.01	7.97
Add : Non Cash & Non Operating Expenses		
Depreciation	0.00	0.00
Finance cost	0.64	1.18
Interest Income		
Gain On MCX		
Dividend income		
Realized Gain/Loss on Shares		
Operating Profit before Working Capital Changes	10.65	9.18
Adjustment for;		
(Increase) / Decrease in Inventory	-741.23	432.85
(Increase) / Decrease in Debtors	-29.67	-350.49
Increase/(Decrease) in Trade Payables	-20.96	-163.75
(Increase)/ Decrease in Loans & Advances	-2.78	30.40
(Increase) / Decrease in Current Assets	0.00	-63.14
Increase / (Decrease) in Current Liabilities & Provisions	73.27	1.50
Increase / (Decrease) in Short Term Provisions	0.00	0.00
Increase / (Decrease) in Current Investment	-1.00	0.00
Cash Generated from Operation	-711.72	-103.45
Taxes Paid	0.10	0.00
Net Cash Flow from Operating Activities	-711.62	-103.45
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	0.00	-1.17
(Increase) / Decrease in Investments & Accrued Interest	0.00	0.00
(Increase) / Decrease in other Non current Investments	0.00	0.00
Dividend Income		
Gain on MCX		
Interest Income	0.00	0.00
Net Cash Flow from Investing Activities	0.00	-1.17
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares		
Proceeds from Securities Premium		
Increase / (Decrease) in Short term Borrowings	526.23	0.00
Increase / (Decrease) in Long term Borrowings	0.00	0.00
Finance Cost Paid	-0.64	0.03
Adjustment of earlier in Retained Earning		
Net Cash Flow from Financing Activities	525.59	0.03
Net Increase / (Decrease) in Cash & Cash Equivalents	-186.03	-104.59
Opening Balance of Cash & Cash Equivalents	194.91	299.50
Closing Balance of Cash & Cash Equivalents	8.88	194.91
Net Increase / (Decrease) in Cash & Cash Equivalents	-186.03	-104.59

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

Date: 13.11.2021
Place: Ahmedabad




Mr. Shubham Shah
Managing Director
DIN: 08300065



BHAGAT & CO.
Chartered Accountants

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, 2021.

Dear Sir

We have reviewed the accompanying statement of unaudited financial results of RO Jewels Ltd for the half year ended on 30th September 2021. 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 standards¹ 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
UDIN: 21144241AAAABT4199

Place: Ahmedabad
Date: 13.11.2021

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