

RO JEWELS LIMITED

CIN: L74999GJ2018PLC105540

Registered Office: 707, Addor Asspire, Nr. Gulbai Tekra BRTS Bus Stop, University to
Panjrapole Road, S A C, Ahmedabad City, Gujarat, India, 380015

Website: www.rojewels.co.in

E-mail: compliancerojewels@gmail.com

Contact: 079-22144429

Date: 14-02-2025

To,
The General Manager-Listing
Corporate Relations Department
BSE LIMITED
PJ Towers, 25th Floor, Dalal Street,
MUMBAI - 400 001

Scrip Code: 543171

Subject: Integrated Filing (Financials) for the quarter and nine-month period ended December 31, 2024

Dear Sir/Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) - Unaudited Financial Results for the quarter and nine months period ended on 31st December, 2024, which was also approved by the Audit Committee and the Board of Directors of the Company at their meeting held today i.e., on Friday, February 14, 2025 at 03:00 P.M. and concluded at 04:00 P.M. We request you to kindly take the information on record

For Ro Jewels Limited

Shubham Bharatbhai Shah
Managing Director
DIN: 08300065



AKGVG & ASSOCIATES

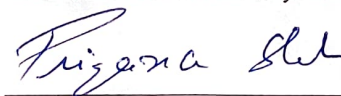
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of RO JEWELS LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
RO JEWELS LIMITED
Ahmedabad

1. We have reviewed the accompanying statement of unaudited financial results of **RO Jewels Limited** (the "Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 recognized 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.
5. Results of Previous Quarters ended September 30, 2024 and year to date September 30, 2024 were reviewed by previous auditor and we have been appointed due to casual vacancy caused by the resignation.

For **AKGVG & Associates**
Chartered Accountants
ICAI Firm Registration No.: 018598N
UDIN: 25118627BMKTBJ9262



Priyank Shah
Partner
Membership No.: 118627



Place: Ahmedabad
Date: February 14, 2025

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 NINE MONTH ENDED ON 31st DECEMBER 2024

Sr. No	Particulars	Quarter Ended			Nine Month Ended		Rs in lakhs
		31.12.2024	30.09.2024	30.09.2023	31.12.2024	31.12.2023	Year Ended on
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31/03/2024
						Audited	
I	Revenue from operations	23.83	0	1987.39	661.58	30860.47	36631.44
II	Other Income	2.79	8.66	0	11.57	95.04	129.21
III	Total Revenue (I +II)	26.62	8.66	1987.39	673.15	30955.51	36760.65
IV	Expenses:						
	Cost of materials consumed						
	Purchase of Stock-in-Trade	377.31	49.30	1828.07	1174.71	31404.99	36883.72
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-354.68	-45.79	120.35	-524.01	-710.14	-313.33
	Employee Benefit Expense	0.00	0.55	4.08	2.29	15.19	21.43
	Financial Costs	0.01	0.01	1.75	1.15	19.71	4.16
	Depreciation and Amortization Expense	0.00	-5.04	1.28	0.00	4.58	20.14
	Other Expenses	0.15	0.61	0.42	5.36	18.66	40.2
	Total Expense	22.79	-0.36	1955.95	659.50	30752.99	36656.32
V	Profit before exceptional and extraordinary items and tax	3.83	9.02	31.44	13.65	202.52	104.33
VI	Exceptional Items						
VII	Profit before extraordinary items and tax (V - VI)	3.83	9.02	31.44	13.65	202.52	104.33
VIII	Extraordinary Items						
IX	Profit before tax (VII - VIII)	3.83	9.02	31.44	13.65	202.52	104.33
X	Tax expense:						
	(1) Current tax	0.85	0.8	10	2.00	45.00	12.00
	(2) Deferred tax						
XI	Profit(Loss) from the period from continuing operations	2.98	8.22	21.44	11.65	157.52	92.33
	Less: Dividend						
	Less: Tax on Dividend						
XII	Balance carried Forward to Balance Sheet	2.98	8.22	21.44	11.65	157.52	92.33
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 Exceptional items						
	(1) Basic	0.03	0.08	0.21	0.12	1.56	0.92
	(2) Diluted	0.03	0.08	0.21	0.12	1.56	0.92
	b)Earning per equity share after Exceptional items						
	(1) Basic	0.03	0.08	0.21	0.12	1.56	0.92
	(2) Diluted	0.03	0.08	0.21	0.12	1.56	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 14.02.2025
- The Company's business activity fall within a singal primary business segment.
- Previous year's figures are re-grouped, re-classified wherever necessary.

Date: 14/02/2025
Place: Ahmedabad

For RO Jewels Limited

Shubham Bharatbhai Shah
Managing Director

RO JEWELS LIMITED

CIN: L74999GJ2018PLC105540

Registered Office: 707, Addor Asspire, Nr. Gulbai Tekra BRTS Bus Stop, University to Panjrapole Road, S A C, Ahmedabad City, Gujarat, India, 380015

Website: www.rojewels.co.in

E-mail: compliancerojewels@gmail.com

Contact: 079-22144429

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:
There is no default during the quarter under review

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable.

For Ro Jewels Limited

Shubham Bharatbhai Shah
Managing Director
DIN: 08300065