

# RO JEWELS LIMITED

CIN: L74999GJ2018PLC105540

Registered Office: 810, Eighth Floore, Addore Asspire, Nr. Gulbai Tekra BRTS Stop  
Panjrapole to University Road, S A C, Ahmedabad-380015

Website: [www.rojewels.co.in](http://www.rojewels.co.in)

E-mail: [compliancerojewels@gmail.com](mailto:compliancerojewels@gmail.com)

Contact: 040-67162222

**Date: January 16, 2024**

**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 ended on 31<sup>st</sup> December, 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 Tuesday 16, January 2024. 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 ended on 31<sup>st</sup> December 2023.
2. Limited Review Report on Un-audited Financial Results for the Quarter ended on 31<sup>st</sup> December, 2023.

The meeting commenced at 03.00 p.m. and concluded at 04.30 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: 2024.01.16 16:14:09 +05'30'

**Shubham Bharatbhai Shah**  
**Managing Director**  
**DIN: 08300065**

**BHAGAT & CO.**  
**CHARTERED ACCOUNTANTS**

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To

The Board of Directors  
**RO JEWELSLIMITED**  
810, Eighth Floore, Addore Asspire,  
Nr Gulbai Tekra, BRTS Stop,  
Panjrapole to University Road, S A C,  
Ahmedabad-380015

**Sub.: Limited Review Report**

**Ref.: Unaudited Financial Results for the quarter ended on 31.12.2023**


Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **RO JEWELSLIMITED**("the Company") for the quarter ended on December 31, 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:24052725BKCORE3301  
Place: Ahmedabad  
Date: 16-01-2024



**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 2023**

Sr. No	Particulars	Rs in lakhs					
		Quarter Ended	Nine Month Ended		Half Year Ended		Year Ended
		31.12.2023	31.12.2023	31.12.2022	For Half Year Ended on 30.09.2023	For Half Year Ended on 30.09.2022	Year Ended on 31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	1589.45	30860.47	13564.03	29271.02	3071.92	50652.47
II	Other Income	95.03	95.04		0.01	0.00	53.98
III	<b>Total Revenue (I +II)</b>	<b>1684.48</b>	<b>30955.51</b>	<b>13564.03</b>	<b>29271.03</b>	<b>3071.92</b>	<b>50706.45</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed						
	Purchase of Stock-in-Trade	2069.45	31404.99	15681.07	29335.54	9764.05	50501.06
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-432.31	-710.14	-2176.36	-277.83	-6700.14	-92.12
	Employee Benefit Expense	6.06	15.19	2.46	9.13	2.00	3.08
	Financial Costs	1.32	19.71	0.73	18.39	0.00	1.52
	Depreciation and Amortization Expense	1.52	4.58	0.55	3.06	0.55	6.11
	Other Expenses	2.40	18.66	5.35	16.26	0.17	35.82
	<b>Total Expense</b>	<b>1648.44</b>	<b>30752.99</b>	<b>13513.80</b>	<b>29104.55</b>	<b>3066.63</b>	<b>50455.47</b>
V	Profit before exceptional and extraordinary items and tax	<b>36.04</b>	<b>202.52</b>	<b>50.23</b>	<b>166.48</b>	<b>5.29</b>	<b>250.98</b>
VI	Exceptional Items						
VII	Profit before extraordinary items and tax (V - VI)	<b>36.04</b>	<b>202.52</b>	<b>50.23</b>	<b>166.48</b>	<b>5.29</b>	<b>250.98</b>
VIII	Extraordinary Items						
IX	Profit before tax (VII - VIII)	<b>36.04</b>	<b>202.52</b>	<b>50.23</b>	<b>166.48</b>	<b>5.29</b>	<b>250.98</b>
X	<b>Tax expense:</b>						
	(1) Current tax	10.00	45	10	35.00	1.00	50.00
	(2) Deferred tax						
XI	Profit(Loss) from the period from continuing operations	<b>26.04</b>	<b>157.52</b>	<b>40.23</b>	<b>131.48</b>	<b>4.29</b>	<b>200.98</b>
	Less: Dividend						
	Less: Tax on Dividend						
XII	Balance carried Forward to Balance Sheet	<b>26.04</b>	<b>157.52</b>	<b>40.23</b>	<b>131.48</b>	<b>4.29</b>	<b>200.98</b>
XIII	Paid-up Equity share capital <b>Including Bonus</b> (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	0.26	1.56	0.40	1.30	0.04	1.99
	(2) Diluted	0.26	1.56	0.40	1.30	0.04	1.99
	b)Earning per equity share after Exceptional items						
	(1) Basic	0.26	1.56	0.40	1.30	0.04	1.99
	(2) Diluted	0.26	1.56	0.40	1.30	0.04	1.99

**Notes:**

- The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 16.01.2024
- The Company's business activity fall within a singal primary business segment.
- Previous year's figures are re-grouped, re-classified wherever necessary.

Date: 16/01/2024  
Place: Ahmedabad



For RO Jewels Limited

  
Shubham Bharatbhai Shah  
Managing Director