

RO JEWELS LIMITED

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

CIN: U74999GJ2018PLC105540
Phone No.: 07922144429

Email- compliancerojewels@gmail.com
Website: www.rojewels.co.in

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Date: October 21, 2022

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, 2022 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 Friday 21, October 2022. 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 2022.
2. Limited Review Report on Un-audited Financial Results for half year ended on 30th September, 2022.

The meeting commenced at 12.00 p.m. and concluded at 01.00 p.m.

Please take the same on your records.

Thanking you,

For RO Jewels Limited



Subham Bharatbhai Shah
Managing Director
(DIN: 08300065)



BHAGAT & CO.
CHARTERED ACCOUNTANTS

To

The Board of Directors

RO JEWELS LIMITED

Ahmedabad

Sub.: Limited Review Report

Ref.: Unaudited Financial Results for the quarter and half year ended on 30.09.2022

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, 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.

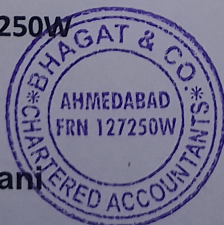
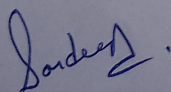
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and 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



Sandeep H. Mulchandani
Partner



Membership No.: 144241



UDIN: 22144241BAMVZQ8258

Place: Ahmedabad

Date: 21-10-2022

24, Laxmi Chamber, Navjivan Press Road, Nr. Old High court, Income Tax, Ahmedabad-380014
E-mail Id:- bhagatco2015@gmail.com, Tel. no. -079/48988866, Mob. 9998040610.

RO JEWELS LIMITED		
Address: 3rd Floor, 402,403 Abhushan Complex, Pithinu Dehlu, M G Haveli Road, Manekchowk, Ahmedabad-380001		
STATEMENT OF ASSET & LIABILITIES AS ON 30th SEPTEMBER, 2022		
Particulars	Rs in lakhs	Rs in lakhs
	Year Ended on 30.09.2022	Year Ended on 31.03.2022
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1008.93	283.20
(b) Reserves and Surplus	5.30	725.74
(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	890.61	893.58
(b) Trade Payables	6122.77	171.30
(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		6.77
(d) Short-Term Provisions	11.76	8.07
Total Equity & Liabilities	8039.42	2088.73
II. ASSETS		
(1) Non-Current Assets		
(a) Fixed Assets (Net)		
(i) Property, Plant and Equipment	7.24	7.79
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(b) Non-current investments		
(c) Deferred tax assets (net)		
(d) Long term loans and advances	13.18	12.98
(e) Other non-current assets		
(2) Current Assets		
(a) Current investments	65.00	65.00
(b) Inventories	7577.65	877.51
(c) Trade receivables	15.11	1075.06
(d) Cash and cash equivalents	142.62	22.67
(e) Short-term loans and advances		
(f) Other current assets	218.62	27.72
Total Assets	8039.42	2088.73
For RO Jewels Limited		
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;">  <p>Shubham Shah Managing Director Date: 21-10-2022 Place: Ahmedabad</p> </div> <div style="text-align: center;">  </div> </div>		

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 HALF YEAR ENDED ON 30th SEPTEMBER 2022					
Sr. No	Particulars	Half Year Ended			Rs in lakhs
		Year Ended			Year Ended on
		For Half Year Ended on 30.09.2022	For Half Year Ended on 31.03.2022	For Half Year Ended on 30.09.2021	
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	3071.92	3398.52	1580.84	4979.36
II	Other Income	0.00	0.00	0.00	0.00
III	Total Revenue (I +II)	3071.92	3398.52	1580.84	4979.36
IV	Expenses:				
	Cost of materials consumed				
	Purchase of Stock-in-Trade	9764.05	2,661.80	2309.79	4971.59
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-6700.14	713.21	-741.23	-28.02
	Employee Benefit Expense	2.00	3.88	0.46	4.34
	Financial Costs	0.00	0.76	0.64	1.4
	Depreciation and Amortization Expense	0.55	1.31	0	1.31
	Other Expenses	0.17	7.06	1.17	8.23
	Total Expense	3066.63	3388.02	1570.83	4958.85
V	Profit before exceptional and extraordinary items and tax	5.29	10.50	10.01	20.51
VI	Exceptional Items				
VII	Profit before extraordinary items and tax (V - VI)	5.29	10.50	10.01	20.51
VIII	Extraordinary Items				
IX	Profit before tax (VII - VIII)	5.29	10.50	10.01	20.51
X	Tax expense:				
	(1) Current tax	1.00	2.90	0.10	3.00
	(2) Deferred tax				
XI	Profit(Loss) from the period from continuing operations	4.29	7.60	9.91	17.51
	Less: Dividend				
	Less: Tax on Dividend				
XII	Balance carried Forward to Balance Sheet	4.29	7.60	9.91	17.51
XIII	Paid-up Equity share capital Including Bonus (at par Value of Rs.10 each)	1008.93	1008.93	1008.93	1008.93
XIV	Reserves excluding revaluation reserves				
XV	a)Earning per equity share before Exceptional items				
	(1) Basic	0.04	0.08	0.10	0.17
	(2) Diluted	0.04	0.08	0.10	0.17
	b)Earning per equity share after Exceptional items				
	(1) Basic	0.04	0.08	0.10	0.17
	(2) Diluted	0.04	0.08	0.10	0.17
	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 21.10.2022.				
	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: 21-10-2022 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, 2022

PARTICULARS	30.09.2022	30.09.2021
A. Cash Flow from Operating Activity	Rs in lakhs	Rs in lakhs
Profit before Taxation and Extra Ordinary Items	5.29	10.01
Add : Non Cash & Non Operating Expenses		
Depreciation	0.55	0.00
Interest Expenses		0.64
Preliminary Expenses Write Off		0.00
Operating Profit before Working Capital Changes	5.84	10.65
Adjustment for;		
(Increase) / Decrease in Inventory	-6700.14	-741.23
(Increase) / Decrease in Debtors	1059.95	-29.67
(Increase) / Decrease in Loans & Advances	-0.2	-2.78
Increase / (Decrease) in Current Liabilities & Provisions	-2.08	73.47
Increase / (Decrease) in Trade Payable	5951.47	-20.96
Increase / (Decrease) in Short Term Provision		
(Increase) / Decrease in Short Term Borrowings		0.00
(Increase) / Decrease in Other Current Assets	-190.9	-1.00
Cash Generated from Operation	123.94	-711.52
Taxes Paid	1.00	0.10
Net Cash Flow from Operating Activities	122.94	-711.62
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)		
Sale/Purchase of Non Investment		
(Increase) / Decrease in Investments & Accrued Interest Thereon		
Net Cash Flow from Investing Activities	0.00	0.00
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares		
Share Premium		
Increase / (Decrease) in short term Borrowings	-2.97	526.23
Increase / (Decrease) in Long term Borrowings		
Increase / (Decrease) in Long term Loan & Advances		
Interest Expenses		-0.64
Net Cash Flow from Financing Activities	-2.97	525.59
Net Increase / (Decrease) in Cash & Cash Equivalents	119.95	-186.03
Opening Balance of Cash & Cash Equivalents	22.67	194.91
Closing Balance of Cash & Cash Equivalents	142.62	8.88
Net Increase / (Decrease) in Cash & Cash Equivalents	119.95	-186.03

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.

Date: 21-10-2022
Place: Ahmedabad



For, RO Jewels Limited

ShubhamKumar B Shah
Managing Director