



Date: 14.02.2024

To
Department of Corporate Services,
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001

Re: Unaudited Financial Results and Limited Review Report for the quarter and nine months ended 31st December, 2023.

Ref: Scrip Code: 539518 | INE551B01012

Dear Sir/ Madam,

We are enclosing herewith the following documents for the quarter and nine months ended 31st December, 2023:

1. Unaudited Financial Results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended for the quarter and nine months ended 31st December, 2023.
2. Auditors' Limited Review Report on Unaudited Financial Results for the quarter and nine months ended 31st December, 2023.

This is for your information and records, in compliance with the Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

Yours faithfully,

For **UDAY JEWELLERY INDUSTRIES LIMITED**

A handwritten signature in black ink, appearing to be 'Ritesh Kumar Sanghi', written over a horizontal line.

(RITESH KUMAR SANGHI)
Managing Director
DIN: 00628033

Encl: As stated above



Uday Jewellery Industries Limited
manufacturers • exporters • distributors

UDAY JEWELLERY INDUSTRIES LTD

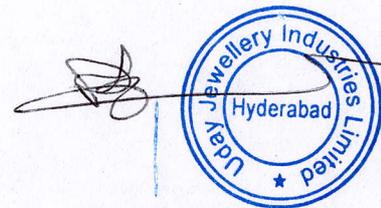
REGD OFF: PLOT NO. 3-6-291/4A, 1ST FLOOR, HYDERGUDA, HYDERABAD- 500029

CIN: L74900TG1999PLC080813

Statement of Standalone Unaudited Results for the Quarter and Nine months ended 31st December, 2023

(Rs. In Lakhs)

S.No	Particulars	3 months ended	Previous 3 months ended	Corresponding 3 months ended in previous Year	Year to date figures for the current period ended	Year to date figures for the previous year ended	Previous Accounting Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	5464.80	4248.42	4467.17	13134.17	13168.84	17673.09
2	Other Income	10.24	29.93	18.36	79.23	143.11	155.06
3	Total Income	5475.03	4278.35	4485.53	13213.41	13311.95	17828.14
4	Expenses:						
	(a) Cost of material Consumed	3935.04	4457.88	4179.80	10763.72	12956.59	16487.86
	(b)(Increase)/Decrease in stock-in-trade	954.60	(694.33)	(160.81)	756.39	(1062.38)	(511.95)
	(c) Employee benefit expenses	93.21	87.22	64.96	258.04	165.85	236.67
	(d) Finance Cost	41.61	29.14	40.07	118.25	120.20	175.42
	(e) Depreciation & amortisation	7.34	7.35	6.97	21.92	19.17	25.97
	(f) Other Expenses	57.11	22.70	30.10	138.96	120.37	130.45
	Total Expenses	5088.92	3909.96	4161.10	12057.28	12319.81	16544.41
5	Profit (+) / Loss (-) from Ordinary before exceptional items (3 ± 4)	386.12	368.38	324.44	1156.13	992.14	1283.73
6	Exceptional items	-	-	-	-	-	-
7	Profit (+) / Loss (-) from Ordinary Activities before Tax (5 + 6)	386.12	368.38	324.44	1156.13	992.14	1283.73
8	Tax expenses	97.16	92.72	73.24	290.97	249.70	333.54
9	Net Profit (+) / Loss (-) from Ordinary Activities after tax (7 + 8)	288.95	275.66	251.20	865.16	742.44	950.19
10	Other Comprehensive income						
	A (i) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
	B (i) Items that will be reclassified to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period (Comprising Profit(Loss) and Other Comprehensive Income for the period) (9+10)	288.95	275.66	251.20	865.16	742.44	950.19
12	Paid-up Equity Share Capital [face value of the share is Rs. 10/-]	2,202.19	2,202.19	2,202.19	2,202.19	2,202.19	2,202.19
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	4,521.31
14	Earnings Per Share(not annualised)						
	(a) Basic	1.31	1.25	1.14	3.93	3.37	4.31
	(b) Diluted	1.31	1.25	1.14	3.93	3.37	4.31



Notes:

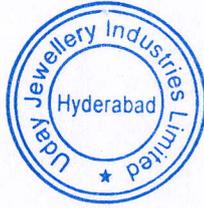
- 1 The above Standalone financial results were reviewed and recommended by the Audit committee, later approved by the Board of Directors of the Company in their respective meetings held on 14th February 2024. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 2 The Chairman and the Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by IND AS 108, "Operating Segment". The Company operates in one segment only; accordingly, segment information has not been separately disclosed.
- 3 The Statutory Auditors of the company have carried out Limited Review of the aforesaid results and issued an unmodified opinion
- 4 The figures for corresponding previous year have been re-grouped/re-classified wherever necessary to make them comparable with present results.

For and on behalf of Board of Directors



RITESH KUMAR SANGHI
MANAGING DIRECTOR
DIN: 00628033

Place: Hyderabad
Date : 14.02.2024



Independent Auditor's Limited Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
UDAY JEWELLERY INDUSTRIES LIMITED**

We have reviewed the accompanying statement of unaudited Standalone Financial Results of **UDAY JEWELLERY INDUSTRIES LIMITED** ("the Company") for the Quarter ended December 31, 2023 and year to date from April 1, 2023 to December 31, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34), "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 specified under section 143(10) of the Companies Act, 2013 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.

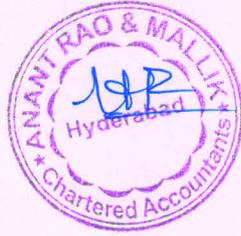


Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ANANT RAO & MALLIK
Chartered Accountants
FRN : 006266S



V. ANANT RAO
Partner
Membership No. 022644



Place : Hyderabad
Date : 14-02-2024
UDIN : 24022644BKANPA6197