



Narbada
Gems & Jewellery Limited

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

Date: 12.11.2022

Re: Unaudited Financial Results and Limited Review Report for the quarter and half year ended 30th September, 2022.

Ref: Scrip Code: 519455

Dear Sir,

We are enclosing herewith the following documents for the quarter and half ended 30th September, 2022:

1. Unaudited Financial Results and Unaudited Financial Statements in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, for the quarter and half ended 30th September, 2022;
2. Auditors' Limited Review Report on Financial Results and Financial Statements for the quarter and half year ended 30th September, 2022.

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 NARBADA GEMS AND JEWELLERY LIMITED



(SHIVANI RASTOGI)

Company Secretary and Compliance Officer



Encl: UFR and Limited Review Report

Registered Office

3-6-290/18, 1st Floor, Sadana Building, Hyderguda, Hyderabad - 500 029, T. S. India,
Ph: +91-40-31928411. comsec@narbadajewellery.com, www.narbadajewellery.com

Manufacturer, Exporter, Wholesalers, Retailers.

NARBADA GEMS AND JEWELLERY LTD

Regd Off.: 3-6-291/4/B, 2nd Floor, Hyderguda, Hyderabad - 500029

CIN: L01222TG1992PLC014173

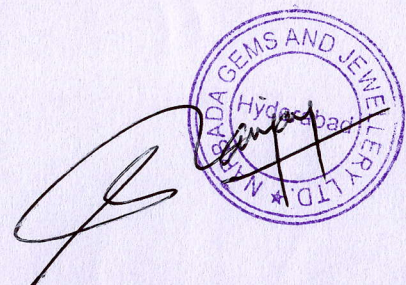
Statement of Standalone Unaudited Results for the Quarter and Half year ended 30th September, 2022

(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
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	2196.84	2250.73	1853.71	4447.57	2893.53	6062.87
2	Other Income	13.07	7.87	8.48	20.94	16.82	31.10
3	Total Income	2209.91	2258.60	1862.19	4468.51	2910.35	6093.96
4	Exenses:						
	(a) Cost of material Consumed	3715.01	1381.21	2186.05	5096.22	2936.68	6802.31
	(b)(Increase)/Decrease in stock-in-trade	(1720.39)	447.09	(472.22)	(1273.30)	(370.61)	(1506.72)
	(c) Employee benefit expenses	65.59	49.88	54.52	115.47	82.17	178.84
	(d) Finance Cost	16.71	23.18	12.00	39.89	30.39	68.40
	(e) Depreciation & amortisation	5.38	5.24	3.69	10.62	7.58	15.96
	(f) Other Expenses	30.15	41.19	11.18	71.34	35.90	71.71
	Total Expenses	2112.44	1947.79	1795.22	4060.24	2722.11	5630.51
5	Profit (+) / Loss (-) from Ordinary before exceptional items (3 + 4)	97.46	310.81	66.98	408.27	188.24	463.46
6	Exceptional items	-	-	-	-	-	-
7	Profit (+) / Loss (-) from Ordinary Activities before Tax (5 + 6)	97.46	310.81	66.98	408.27	188.24	463.46
8	Tax expenses	25.51	78.23	16.86	103.75	47.38	117.59
9	Net Profit (+) / Loss (-) from Ordinary Activities after tax (7 + 8)	71.95	232.58	50.12	304.52	140.86	345.87
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	71.95	232.58	50.12	304.52	140.86	345.87
12	Paid-up Equity Share Capital [face value of the share is Rs. 10/-]	2,115.73	2,115.73	1,518.03	2,115.73	1,518.03	1,767.43
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	1,885.96
14	Earnings Per Share(not annualised)	0.38	1.22	0.33	1.60	0.93	2.15
	(a) Basic						
	(b)Diluted	0.33	1.15	0.28	1.33	0.82	1.83

Notes:

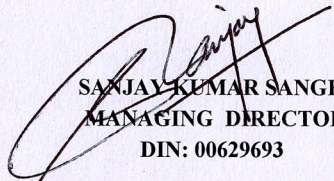
- The above Standalone financial results were reviewed and recommended by the Audit committee, later approved by the Board of Directors of the Company in their respective meetings held on 12th November 2022. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.

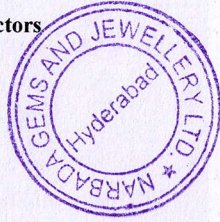


- 2 The Chairman and the Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by IND AS 108, "Operating Segment". The Company operates in one segment only; accordingly, segment information has not been separately disclosed.
- 3 The Statutory Auditors have carried an audit of the above results for the quarter and half year ended September 30, 2022 and have issued an unmodified opinion on the same.
- 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

Place: Hyderabad
Date : 12.11.2022


SANJAY KUMAR SANGHI
MANAGING DIRECTOR
DIN: 00629693





12-11-2022

LIMITED REVIEW REPORT

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited 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
NARBADA GEMS AND JEWELLERY LIMITED**

We have reviewed the accompanying statement of unaudited Standalone Financial Results of **NARBADA GEMS AND JEWELLERY LIMITED** ("the Company") for the Quarter and half year ended September 30, 2022, ("the Statement") 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 Standards 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') prescribed 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 : 12-11-2022

UDIN : 22022644BCXOGR5645