



**Date: November 13, 2025**

**To,  
General Manager  
Department of Corporate Services  
BSE Limited  
Listing Operations (Equity),  
P. J. Towers, Dalal Street,  
Mumbai – 400 001**

**Sub: Outcome of the meeting of Board of Directors of the company held on November 13<sup>th</sup> 2025.**

**Ref: RO Jewels Ltd - Scrip Code - 543171**

Pursuant to Regulation 33 and 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. on Thursday, November 13, 2025 inter-alia considered and approved following along with other matters:

**1. Unaudited Standalone Financial Results**

We enclosed herewith the Unaudited Standalone Financial Results along with the Limited Review Reports thereon for the quarter and Half year ended 30<sup>th</sup> September, 2025 as reviewed and recommended by the Audit Committee and have been approved and taken on record at the meeting of the Board of Directors of the Company held today.

Further kindly note that, pursuant to compliance of the provisions of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, the trading window which has been closed w.e.f. 01st October, 2025 will remain closed till the expiry of 48 hours after the declaration of financial results.

The said meeting was commenced at 16:00 IST and concluded at 19:30 IST.

You are kindly requested to take above information on record.

Thanking you

**FOR, RO JEWELS LIMITED**

**SHUBHAM BHARATBHAI SHAH  
MANAGING DIRECTOR  
(DIN: 08300065)**

Registered Office: Common 131/A Ganchi S Pole, M G Haveli RD, Manek Chowk, Ahmedabad, 380001,

# SHAH KARIA & ASSOCIATES

## Chartered Accountants

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### Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of 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  
**RO Jewels Limited**

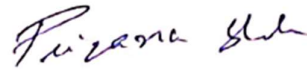
We have reviewed the accompanying statement of unaudited financial results of RO Jewels Limited (the "Company") for the quarter ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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.

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.

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 specified under Section 133 of the Act, 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, SHAH KARIA & ASSOCIATES**  
Chartered Accountants  
FRN: 131546W





**Priyank Shah**  
Partner  
Membership No.: 118627



Date: November 13, 2025  
Place: Ahmedabad  
UDIN: 25118627BMKTGC6057

RO JEWELS LIMITED		
CIN:- L74999GJ2018PLC105540		
Address:- Common,131/A, Ganchi S Pole, M G Haveli RD, Manek Chowk, Ahmedabad, Gujarat, 380001		
STATEMENT OF ASSET & LIABILITIES AS ON 30th SEPTEMBER, 2025		
Particulars	Rs in lakhs	
	Year Ended on 30.09.2025	Year Ended on 31.03.2025
	Unaudited	Audited
	Unaudited (in lakh)	Audited (in lakh)
<b>ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(i) Property, Plant And Equipment	47.80	47.09
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(iv) Intangible assets under development		
<b>Non-Current Financial Assets</b>		
(a) Non-Current Investments		
(b) Trade Receivables, Non-Current		
(c) Loans, Non-Current		
(d) Other Non-Current Financial Assets		
Deffered tax assets (net)		
<b>Total Non Current Assets</b>	<b>47.80</b>	<b>47.09</b>
<b>(2) Current Assets</b>		
Inventories	1,295.42	2,076.31
<b>Current Financial Assets</b>		
(a) Current investments	163.83	137.85
(b) Trade receivables	1,060.05	181.06
(c) Cash and cash equivalents		
(d) Bank Balance other than Cash and cash equivalents	29.44	24.69
(e) Loans, Current	30.73	32.12
(f) Other Current Financial Assets		
<b>Total Current Financial Assets</b>	<b>1284.05</b>	<b>375.72</b>
Current Tax Assets (net)		
Other Current Assets	141.47	41.95
<b>Total Current Assets</b>	<b>2,720.94</b>	<b>2,493.98</b>
<b>Total Assets</b>	<b>2,768.74</b>	<b>2,541.08</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
Equity Share Capital	1008.93	1008.93
Other Equity	318.15	310.39
<b>Total Equity</b>	<b>1327.08</b>	<b>1319.32</b>
<b>(2) Liabilities</b>		
<b>Non-Current Liabilities</b>		
<b>Non-Current Financial Liabilities</b>		
(a) Borrowings , non current		
(b) Trade Payables , non current		
(c) Other non current financial liabilities		
<b>Total Non-Current Financial Liabilities</b>		
Provision, non current		
Deffered tax liabilities (net)		
Other non current liabilities		
<b>Total Non-Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>
<b>Current Liabilities</b>		
<b>Current Financial Liabilities</b>		
(a) Borrowings , current	1131.53	1124.6
(b) Trade Payables , current		
(i) Total Outstanding dues of Micro Small & Medium Enterprises		0
(ii) Total Outstanding dues of creditors other than Micro Small & Medium Enterprises	243.24	81.71
(c) Other current financial liabilities		0
<b>Total Current Financial Liabilities</b>	<b>1374.77</b>	<b>1206.31</b>
Other Current liabilities	0.00	0.00
Provision, current	66.89	15.45
Current tax liabilities (net)		
<b>Total Current Liabilities</b>	<b>1441.66</b>	<b>1221.76</b>
<b>Total Liabilities</b>	<b>1441.66</b>	<b>1221.76</b>
<b>Total Equity and Liabilities</b>	<b>2768.74</b>	<b>2,541.08</b>
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  </div> <div style="text-align: center;"> <p>By order of the Board of Directors For , RO Jewels Limited</p>  <p>JJBHAM B. SHAH (MANAGING DIRECTOR &amp; CFO) DIN : 08300065</p> </div> </div>		
Date: 13-11-2025 Place: Ahmedabad		

RO JEWELS LIMITED							
CIN:- L74999GJ2018PLC105540							
Address:- Common,131/A, Ganchi S Pole, M G Haveli RD, Manek Chowk, Ahmedabad, Gujarat, 380001							
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30th SEPTEMBER 2025							
		Quarter Ended			Half Year Ended		Rs in lakhs Year Ended
Sr. No	Particulars	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year Ended on 31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	4072.00	637.75	0.00	4709.75	637.75	4547.63
II	Other Income	-6.19	0.75	8.66	-5.44	9.41	19.09
III	Total Revenue (I +II)	4065.81	638.50	8.66	4704.31	647.16	4566.72
IV	Expenses:						
	Cost of materials consumed						
	Purchase of Stock-in-Trade	3162.54	748.10	49.30	3910.64	797.40	5299.18
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	898.24	-123.54	-45.79	774.70	-169.33	-773.87
	Employee Benefit Expense	1.51	1.74	0.55	3.25	2.29	4.84
	Financial Costs	0.22	0.73	0.01	0.95	0.74	0.25
	Depreciation and Amortization Expense	0.03	5.02	-5.04	5.05	0.00	5.84
	Other Expenses	0.52	1.44	0.61	1.96	2.05	10.38
	Total Expense	4063.06	633.49	-0.36	4696.55	633.15	4546.62
V	Profit before exceptional and extraordinary items and tax	2.75	5.01	9.02	7.76	14.01	20.10
VI	Exceptional Items						
VII	Profit before extraordinary items and tax (V - VI)	2.75	5.01	9.02	7.76	14.01	20.10
VIII	Extraordinary Items						
IX	Profit before tax (VII - VIII)	2.75	5.01	9.02	7.76	14.01	20.10
X	Tax expense:						
	(1) Current tax	0.30	1.20	0.80	1.50	2.00	3.00
	(2) Deferred tax						
XI	Profit(Loss) from the perid from continuing operations	2.45	3.81	8.22	6.26	12.01	17.10
	Less: Dividend						
	Less: Tax on Dividend						
XII	Balance carried Forward to Balance Sheet	2.45	3.81	8.22	6.26	12.01	17.10
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 Exceptinal items						
	(1) Basic	0.02	0.01	0.08	0.06	0.12	0.03
	(2) Diluted	0.02	0.01	0.08	0.06	0.12	0.03
	b)Earning per equity share after Exceptinal items						
	(1) Basic	0.02	0.01	0.08	0.06	0.12	0.03
	(2) Diluted	0.02	0.01	0.08	0.06	0.12	0.03
	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 13.11.2025						
	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.						
<div style="text-align: right;">By order of the Board of Directors For , RO Jewels Limited</div> <div style="text-align: center;"></div> <div style="text-align: right;"> <b>SUBHAM B. SHAH</b> <b>(MANAGING DIRECTOR &amp; CFO)</b> <b>DIN : 08300065</b></div> <div>Date: 13.11-2025 Place: Ahmedabad</div>							

**RO JEWELS LIMITED**

**CIN:- L74999GJ2018PLC105540**

**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2025**

PARTICULARS	30.09.2025	30.09.2024
<b>A. Cash Flow from Operating Activity</b>	<b>Rs in lakhs</b>	<b>Rs in lakhs</b>
Profit before Taxation and Extra Ordinary Items	7.76	14.01
Add : Non Cash & Non Operating Expenses		
Depreciation	5.05	0.00
Interest Expenses	0.95	0.74
Preliminary Expenses Write Off		0.00
Operating Profit before Working Capital Changes	<b>13.76</b>	<b>14.75</b>
Adjustment for;		
(Increase) / Decrease in Inventory	-775.01	-169.33
(Increase) / Decrease in Debtors	423.38	108.75
(Increase) / Decrease in Loans & Advances	4.75	-10.54
Increase / (Decrease) in Current Liabilities & Provisions	51.44	-5.63
Increase / (Decrease) in Trade Payable	161.53	-27.04
Increase / (Decrease) in Short Term Provision		
(Increase) / Decrease in Short Term Borrowings	6.93	
(Increase) / Decrease in Other Current Assets	99.52	0.99
Cash Generated from Operation	<b>-13.70</b>	<b>-88.05</b>
Taxes Paid	1.50	2.00
Net Cash Flow from Operating Activities	<b>-15.20</b>	<b>-90.05</b>
<b>B. Cash Flow from Investing Activity</b>		
(Increase) / Decrease in Fixed Assets (net)	0.71	0.07
Sale/Purchase of Non Investment		
(Increase) / Decrease in Investments & Accured Interest Thereon	25.98	1.04
Net Cash Flow from Investing Activities	<b>26.69</b>	<b>1.11</b>
<b>C. Cash Flow from Financing Activity</b>		
Proceeds from Issue of Shares		
Share Premium		
Increase / (Decrease) in short term Borrowings	0	100.22
Increase / (Decrease) in Long term Borrowings		
Increase / (Decrease) in Long term Loan & Advances]		
Interest Expenses	-0.95	-0.74
Net Cash Flow from Financing Activities	<b>-0.95</b>	<b>99.48</b>
Net Increase / (Decrease) in Cash & Cash Equivalents	<b>10.54</b>	<b>10.54</b>
Opening Balance of Cash & Cash Equivalents	17.02	17.02
Closing Balance of Cash & Cash Equivalents	27.56	27.56
Net Increase / (Decrease) in Cash & Cash Equivalents	10.54	10.54

**NOTES :**

1. 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.

2. The previous year figures have been regrouped/restated wherever necessary to confirm to this year's classification.

**By order of the Board of Directors  
For , RO Jewels Limited**



**SUBHAM B. SHAH  
(MANAGING DIRECTOR)**

**DIN : 08300065**

**Date: 13-11-2025  
Place: Ahmedabad**