



**Date: 13.08.2021**

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

**Sub: Compliance for the Period ended 30<sup>th</sup> June, 2021.**  
**Ref: Scrip Code – 539518**

Dear Sir,

We are enclosing herewith the following documents towards continuous listing compliance for the quarter ended 30<sup>th</sup> June, 2021;

1. Un-audited Financial Results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 30<sup>th</sup> June, 2021.
2. Auditors' Limited Review Report on Financial Results for the quarter ended 30<sup>th</sup> June, 2021

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,

For **UDAY JEWELLERY INDUSTRIES LIMITED**

**(Ritesh Kumar Sanghi)**  
**Managing Director**  
**DIN: 00628033**



**Encl:** As stated above

**Uday Jewellery Industries Limited**  
manufacturers • exporters • distributors

**Regd Off :** 3-6-291/4/A, 1st Floor, Hyderguda, Hyderabad-500029

Tel: + 91- 40-4852 8411/ 4853 8411, E-mail : [info@udayjewellery.com](mailto:info@udayjewellery.com); Website : [www.udayjewellery.com](http://www.udayjewellery.com)



**UDAY JEWELLERY INDUSTRIES LTD**  
**REGD OFF: PLOT NO. 3-6-291/4/A, 1ST FLOOR, HYDERGUDA, HYDERABAD- 500029**  
**CIN: L74900TG1999PLC080813**

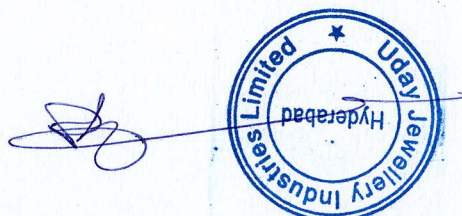
**Statement of Standalone Unaudited Results for the Quarter ended 30th June, 2021**

(Rs. In Lakhs)

| S.No | Particulars   | 3 months ended | Previous 3 months ended | Corresponding 3 months ended in previous Year | Previous Accounting Year ended |
|------|---|----------------|-------------------------|---|--------------------------------|
|      |   | 30.06.2021     | 31.03.2021              | 30.06.2020                                    | 31.03.2021                     |
|      |   | Unaudited      | Audited                 | Unaudited                                     | Audited                        |
| 1    | Revenue from Operations   | 987.23         | 3842.58                 | 306.25  | 9333.50                        |
| 2    | Other Income  | 19.55          | 8.09                    | 39.44   | 108.33                         |
| 3    | Total Income  | 1006.78        | 3850.67                 | 345.69  | 9441.82                        |
| 4    | <b>Expenses:</b>  |                |                         |   |                                |
|      | (a) Cost of material Consumed   | 2086.82        | 3949.11                 | 28.19   | 9072.79                        |
|      | (b)(Increase)/Decrease in stock-in-trade  | -1,143.01      | (340.25)                | 175.40  | (669.72)                       |
|      | (c) Employee benefit expenses   | 29.64          | 40.32                   | 15.70   | 100.60                         |
|      | (d) Finance Cost  | 14.00          | 10.77                   | 17.81   | 57.02                          |
|      | (e) Depreciation & amortisation   | 4.79           | 4.81                    | 4.77  | 19.12                          |
|      | (f) Other Expenses  | 10.82          | 44.15                   | 10.97   | 80.06                          |
|      | Total Expenses  | 1003.06        | 3708.91                 | 252.84  | 8659.87                        |
| 5    | <b>Profit (+) / Loss (-) from Ordinary before exceptional items (3 ± 4)</b>   | 3.72           | 141.75                  | 92.86   | 781.95                         |
| 6    | Exceptional items   | -              | -                       | -   | -                              |
| 7    | <b>Profit (+) / Loss (-) from Ordinary Activities before Tax (5 + 6)</b>  | 3.72           | 141.75                  | 92.86   | 781.95                         |
| 8    | Tax expenses  | 0.94           | 55.32                   | 21.25   | 201.80                         |
| 9    | <b>Net Profit (+) / Loss (-) from Ordinary Activities after tax (7 + 8)</b>   | 2.78           | 86.43                   | 71.61   | 580.15                         |
| 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   | <b>Total Comprehensive Income for the period (Comprising Profit(Loss) and Other Comprehensive Income for the period) (9+10)</b> | 2.78           | 86.43                   | 71.61   | 580.15                         |
| 12   | Paid-up Equity Share Capital<br>[face value of the share is Rs. 10/-]   | 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  | -              | -                       | -   | 2,999.75                       |
| 14   | Earnings Per Share(not annualised)  |                |                         |   |                                |
|      | (a) Basic   | 0.01           | 0.39                    | 0.33  | 2.63                           |
|      | (b) Diluted   | 0.01           | 0.39                    | 0.33  | 2.63                           |

**Notes:**

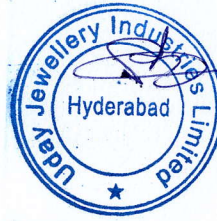
- The above Standalone financial results were reviewed and recommended by the Audit committee, later approved by the Board of Directors of the Company in their respective meetings held on 13th August 2021. The Statutory Auditor of the company has carried out limited reviewed of the aforesaid results.
- 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.
- The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations, revenue and profits were impacted due to COVID-19. Due to lockdown in the 1st quarter, manufacturing was impaired and supplies were affected. Upon partial opening of markets, it took sometime for stabilising the manufacturing process.



- 4 Figures for the quarter ended March 31, 2021 represent the difference between the audited figures in respect of full financial year and the published figures of nine months ended December 31, 2020 respectively,
- 5 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 : 13.08.2021**



**RITESH KUMAR SANGHI**  
**MANAGING DIRECTOR**  
**DIN: 00628033**



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

**To the Board of Directors of 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 June 30, 2021, ("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 results included in the Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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.

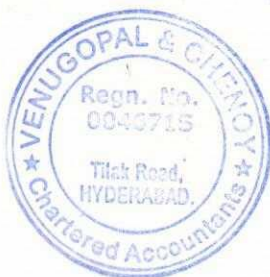


**VENUGOPAL & CHENYO**  
**Chartered Accountants**

4-1-889/16/2, Tilak Road,  
Hyderabad - 500 001.  
TeleFax: 24753454, 24753852  
24752853, 24756885  
Email: info@venugopalandchenoy.com

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 Ind AS 34 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.

Place: Hyderabad  
Date: 13.08.2021



For VENUGOPAL & CHENYO,  
CHARTERED ACCOUNTANTS,  
FRN: 004671S

*P.V. Sri Hari*

(P.V.SRI HARI)

Partner

Membership No.021961

UDIN: 21021461AAAA G09811