



Date: 14.11.2018

To  
The Department of Corporate Services  
BSE Limited  
P J Towers, Dalal Street, Fort,  
Mumbai - 400 001

BSE Scrip Code: 539518

**Re: Compliance for the Period ended 30<sup>th</sup> September, 2018****Ref: Scrip Code: 539518**

Dear Sir/ Madam,


We are enclosing herewith the following documents towards continuous listing compliance for the quarter and half year ended 30<sup>th</sup> September, 2018:


1. Un-audited Financial Results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended 30<sup>th</sup> September, 2018.
2. Auditors' Limited Review Report on review of Financial Results for the quarter ended 30<sup>th</sup> September, 2018.

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**

  
(SANJAY KUMAR SANGHI)  
Director  
DIN- 00629693



Encl: As stated above

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

**UDAY JEWELLERY INDUSTRIES LTD**

Regd Off.: Plot No. 5-9-60, Flat No. 301, Moghuls Court Building, Basheerbagh, Hyderabad - 500001

CIN: L74900TG1999PLC080813

**Statement of Standalone Unaudited Results for the Quarter and Half year ended 30th September, 2018**

(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
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	1890.56	2149.84	1592.19	4040.40	3474.05	7173.27
2	Other Income	6.51	5.98	6.95	12.49	31.10	27.53
3	Total Income	1897.07	2155.82	1599.14	4052.89	3505.15	7200.80
4	<b>Expenses:</b>						
	(a) Cost of material Consumed	1521.83	2672.65	1623.10	4194.48	2831.71	6692.99
	(b)(Increase)/Decrease in stock-in-trade	219.30	(714.32)	(189.07)	(495.02)	309.35	(163.51)
	(c) Employee benefit expenses	19.51	12.32	10.34	31.83	19.24	48.70
	(d) Finance Cost	17.47	22.42	12.35	39.89	29.43	63.85
	(e) Depreciation & amortisation	4.56	4.48	4.35	9.04	8.51	17.25
	(f) Excise duty recovered on sales	-	-	-	-	18.47	18.48
	(g) Other Expenses	14.12	18.79	35.97	32.91	113.72	222.52
	Total Expenses	1796.79	2016.35	1497.04	3813.13	3330.43	6900.28
5	<b>Profit (+) / Loss (-) from Ordinary before exceptional items (3 ± 4)</b>	100.29	139.47	102.10	239.76	174.72	300.52
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit (+) / Loss (-) from Ordinary Activities before Tax (5 ± 6)</b>	100.29	139.47	102.10	239.76	174.72	300.52
8	Tax expenses	22.84	28.44	20.81	51.28	35.62	62.53
9	<b>Net Profit (+) / Loss (-) from Ordinary Activities after tax (7 ± 8)</b>	77.45	111.03	81.29	188.48	139.10	237.99
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>	77.45	111.03	81.29	188.48	139.10	237.99
12	Paid-up Equity Share Capital [face value of the share is Rs. 10/-] *Pursuant to High Court Order dated: 15.09.2016 confirming Reduction of Share Capital	1,686.41	1,686.41	1,169.06	1,686.41	1,169.06	1,686.41
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	1,198.13
14	Earnings Per Share(of Rs. /-each)(not annualised) Basic	0.46	0.60	0.70	1.12	1.19	1.66
	(a)						
	(b)Diluted	0.38	0.50	0.70	0.93	1.19	1.66

**Notes:**

- The Standalone Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other accounting principles generally accepted in India and the guidelines issued by SEBI.
- The above Unaudited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2018.



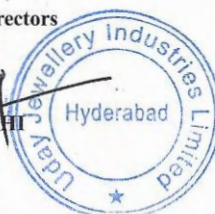



- 3 The Chairman and the Managing Director of the Company has been indentified as the Chief Operating Decision Maker (CODM) as defined by IND AS 108, "Operating Segment ". The Company operates in one segment only, accordingly, segment information has not been separately disclosed
- 4 The Statutory Auditors of the Company have carried out Limited Review of the Standalone Financial Results for the quarter ended 30.09.2018 in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 5 Figures for the previous period have been regrouped/ reclassified wherever necessary to conform with current periods presentation.

For and on behalf of Board of Directors

Place: Hyderabad  
Date : 14.11.2018

  
SANJAY KUMAR SANGHI  
DIRECTOR  
DIN: 00629693



**UDAY JEWELLERY INDUSTRIES LTD**

Regd Off.: Plot No. 5-9-60, Flat No. 301, Moghuls Court Building, Basheerbagh, Hyderabad - 500001

CIN: L74900TG1999PLC080813

Statement of Assets and Liabilities as at 30th September, 2018

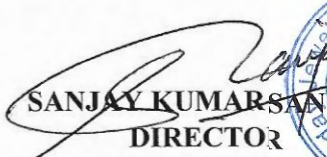
(Rs. in lakhs)

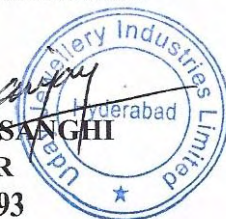
Particulars	30.09.2018	31.03.2018
<b>Assets</b>		
<b>Non-Current assets</b>		
Property, Plant & Equipment	110.99	115.80
Financial assets	-	-
(i) Investments	-	-
(ii) Loans	250.00	250.00
(iii) Others	16.69	20.89
Deferred tax Asset (net)	1.49	1.49
Other non-current assets	9.45	9.45
<b>Total Non-Current Assets</b>	<b>388.62</b>	<b>397.63</b>
<b>Current assets</b>		
Inventories	1 697.59	1 202.57
Financial assets	-	-
(i) Trade receivables	2 345.89	1 883.04
(ii) Cash & Cash Equivalents	6.97	207.99
(iii) Others	35.17	24.84
Current tax assets (net)	2.17	2.17
Other Current assets	31.08	18.98
<b>Total Current Assets</b>	<b>4 118.87</b>	<b>3 339.59</b>
<b>Total Assets</b>	<b>4 507.49</b>	<b>3 737.22</b>
<b>Equity &amp; Liabilities</b>		
<b>Equity</b>		
Equity share capital	1 765.48	1 765.48
Other Equity	1 386.61	1 198.13
<b>Total Equity</b>	<b>3 152.10</b>	<b>2 963.62</b>
<b>Liabilities</b>		
<b>Non Current liabilities</b>		
Financial liabilities		
(i) Borrowings	42.00	27.38
<b>Total Non Current Liabilities</b>	<b>42.00</b>	<b>27.38</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Borrowings	1 213.77	669.54
(ii) Trade payables	57.36	68.52
Other current liabilities	15.98	8.15
Current tax liabilities (net)	26.28	-
<b>Total Current Liabilities</b>	<b>1,313.39</b>	<b>746.22</b>
<b>Total Equity and Liabilities</b>	<b>4 507.49</b>	<b>3 737.22</b>

For and on behalf of Board of Directors

Place: Hyderabad

Date : 14.11.2018

  
**SANJAY KUMAR SANGHI**  
 DIRECTOR  
 DIN: 00629693





**INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS PURSUANT TO THE REGULATIONS 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015**

**TO THE BOARD OF DIRECTORS OF UDAY JEWELLERY INDUSTRIES LIMITED.**

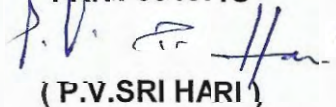
We have reviewed the accompanying statement of unaudited Financial Results ("the statement") of **UDAY JEWELLERY INDUSTRIES LIMITED** ("the Company") for the quarter ended September 30, 2018, included in the accompanying Statement of Unaudited Financial Results ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Results based on our review.

We conducted our review 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 Results 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Results, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For VENUGOPAL & CHENYO,  
CHARTERED ACCOUNTANTS,**

**FRN: 004671S**

  
**( P.V.SRI HARI )**

**Partner**

**Membership No.021961**

**Hyderabad  
Date: 14.11.2018**

