Narbada
Gems and Jewellery Limited

Date: 13.08.2019

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

Sub: Compliance for the Period ended 30th June, 2019

Ref: Scrip Code: 519455

Dear Sir/ Madam,

We are enclosing herewith the following documents towards continuous listing compliance for the quarter ended 30th June, 2019:

1. Un-audited Financial Results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 30th June, 2019.

2. Auditors' Limited Review Report on Financial Results for the quarter ended 30th June, 2019.

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 **NARBADA GEMS AND JEWELLERY LIMITED**

NARBADA GEMS AND JEWELLERY LTD. Hyderabad.

(Sanjay Kumar Sanghi)
Managing Director
DIN-00629693

Encl: As stated above.

NARBADA GEMS AND JEWELLERY LIMITED
Regd Off.: 3-6-291/4/B, 2nd Floor, Hyderguda, Hyderabad - 500029
CIN: L01222TG1992PLC014173
Statement of Standalone Unaudited Results for the Quarter ended 30th June, 2019

(Rs. In Lakhs)

S.No.	Particulars	3 months ended	Previous 3 months ended	Corresponding 3 months ended in previous Year.	Previous Accounting Year ended
		30.06.2019	31.03.2019	30.06.2018	31.03.2019
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	1568.74	915.15	921.09	4057.20
2	Other operating Income	1.12	0.98	0.00	12.56
3	Total Income	1569.86	916.13	921.09	4069.76
4	***Expenses:***				
	(a) Cost of material Consumed	1502.27	1362.76	1170.37	4525.03
	(b)(Increase)/Decrease in stock-in-trade	(85.29)	(582.85)	(331.11)	(871.93)
	(c) Employee benefit expenses	35.29	34.48	23.04	118.40
	(d) Finance Cost	14.68	8.73	1.03	22.96
	(e) Depreciation & amortisation	3.70	3.68	0.87	7.42
	(f) Excise duty recovered on sales	-	-	-	-
	(g) Other Expenses	18.44	21.79	15.14	67.70
	Total Expenses	1489.09	848.58	879.34	3869.57
5	***Profit (+) / Loss (-) from Ordinary before exceptional items (3 ± 4)***	80.77	67.55	41.75	200.19
6	Exceptional items	-	-	-	-
7	***Profit (+) / Loss (-) from Ordinary Activities before Tax (5 ± 6)***	80.77	67.55	41.75	200.19
8	Tax expenses	22.47	19.65	11.50	56.19
9	***Net Profit (+) / Loss (-) from Ordinary Activities after tax (7 ± 8)***	58.30	47.90	30.25	143.99
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	***Total Comprehensive Income for the period (Comprising Profit(Loss) and Other Comprehensive Income for the period) (11 ± 12)***	58.30	47.90	30.25	143.99
12	Paid-up Equity Share Capital [face value of the share is Rs. 10/-]	1,205.73	994.24	801.20	994.24
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	565.76
14	Earnings Per Share (not annualised) (a) Basic	0.53	0.48	0.38	1.60
	(b)Diluted	0.49	0.42	0.30	1.31

Notes:

1 The above audited financial results were reviewed by the audit committee and taken on record by the Board of Directors in their meeting held on 13.08.2019

2 The Statutory Auditors of the Company have carried out Limited Review of the Standalone Financial Results for the quarter ended 30.06.2019 in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

3 Effective April 1, 2019, the Company has prospectively applied Ind AS 116 "Leases" which provides a single lessee accounting model, requiring lessees to recognize assets and liabilities for all leases unless the lease term is 12 months or less or the underlying asset has a low value

NARBADA GEMS AND JEWELLERY LTD. Hyderabad.

4 The adoption of Ind AS 116 did not have any significant impact on the financial results of the Company for the quarter ended June 30, 2019.

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 : 13.08.2019

SANJAY KUMAR SANGHI
MANAGING DIRECTOR
DIN: 00629693

NAVRATNA GEMS AND JEWELLERY LTD. Hyderabad.

D.V.ADITYA & CO.,

Chartered Accountants

"Srinivasa Nilayam" 2-2-3/1/2, Shivam Road, Hyderabad - 500 044, Ph : 27619229, email : dvaditya@yahoo.co.in

INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS PURSUANT TO THE REGULATIONS 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION2015

TO THE BOARD OF DIRECTORS OF
NARBADA GEMS AND JEWELLERY LTD

We have reviewed the accompanying statement of unaudited Standalone Financial Results of **NARBADA GEMS AND JEWELLERY LTD** ("the Company") for the Quarter ended June 30, 2019, ("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 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 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 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.

D.V. ADITYA & Co. HYDERABAD M.No:22646 CHARTERED ACCOUNTANTS

For D.V. ADITYA & CO,
CHARTERED ACCOUNTANTS,
FRN: 000044S

(D.V.ADITYA)
Proprietor
Membership No. 022646

Hyderabad
13-08-2019

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