Narbada
Gems and Jewellery Limited

Date: 12.02.2020

To
The Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Sub: Compliance for the Period ended 31st December, 2019
Ref:- Scrip 519455

Dear Sir/ Madam,

We are enclosing herewith the following documents towards continuous listing compliance for the quarter and nine months ended 31st December, 2019:

1. Un-audited Financial Results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and nine months ended 31st December, 2019.

2. Auditors' Limited Review Report on review of Financial Results for the quarter ended 31st December, 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**

(SANJAY KUMAR SANGHI)
Managing Director
DIN- 00629693

NARBADA GEMS AND JEWELLERY LTD. Hyderabad.

Encl: As stated above.

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 Nine months ended 31st December, 2019

(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 period ended	Previous Accounting Year ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	1325.72	1499.90	960.64	4394.36	3142.05	4057.20
2	Other operating Income	1.61	1.50	8.81	4.23	11.58	12.56
3	Total Income	1327.33	1501.40	969.45	4398.59	3153.63	4069.76
4	***Expenses:***						
	(a) Cost of material Consumed	1276.26	1099.31	865.94	3877.84	3162.27	4525.03
	(b)(Increase)/Decrease in stock-in-trade	(68.13)	170.33	7.44	16.90	(289.08)	(871.93)
	(c) Employee benefit expenses	37.13	36.80	27.88	109.22	83.92	118.40
	(d) Finance Cost	16.70	30.07	7.56	57.86	14.23	22.96
	(e) Depreciation & amortisation	3.79	3.72	1.51	11.22	3.74	7.42
	(f) Other Expenses	26.08	12.72	12.73	60.83	45.91	67.70
	Total Expenses	1291.83	1352.95	923.06	4133.87	3020.99	3869.57
5	***Profit (+) / Loss (-) from Ordinary before exceptional items (3 ± 4)***	35.50	148.45	46.39	264.72	132.64	200.19
6	Exceptional items	-	-	-	-	-	-
7	***Profit (+) / Loss (-) from Ordinary Activities before Tax (5 ± 6)***	35.50	148.45	46.39	264.72	132.64	200.19
8	Tax expenses	9.87	41.30	12.80	73.64	36.54	56.19
9	***Net Profit (+) / Loss (-) from Ordinary Activities after tax (7 ± 8)***	25.63	107.15	33.59	191.08	96.10	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)***	25.63	107.15	33.59	191.08	96.10	143.99
12	Paid-up Equity Share Capital [face value of the share is Rs. 10/-]	1,205.73	1,205.73	994.24	1,205.73	994.24	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	0.21	0.89	0.34	1.63	1.11	1.60
	(b)Diluted	0.21	0.89	0.30	1.60	0.93	1.31

Notes:

1 The Company has adopted the Indian Accounting Standard (IND-AS) from April 01, 2017 and these financials have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant rules there under. The date of transition to IND AS is April 01, 2016.

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 above audited financial results were reviewed by the audit committee and taken on record by the Board of Directors in their meeting held on 12.02.2020

4 The Statutory Auditors of the Company have carried out Limited Review of the Standalone Financial Results for the quarter ended 31.12.2019 in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

5 The figures for corresponding previous year have been re-grouped/re-classified wherever necessary to make them comparable with present results.

NARBADA GEMS AND JEWELLERY LTD. Hyderabad

For and on behalf of Board of Directors

SANJAY KUMAR SANGHI
MANAGING DIRECTOR
DIN: 00629693

Place: Hyderabad
Date : 12.02.2020

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) REGULATION, 2015.

TO THE BOARD OF DIRECTORS OF
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 nine months ended December 31, 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 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.

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.

Hyderabad
12-02-2020

D.V. ADITYA & Co. M.No. 022646 Hyderabad Chartered Accountants

For D V Aditya & Co.,
Chartered Accountants
FRN: 000044S

(D V Aditya)
Proprietor
M No. 022646
UDIN: 20022646AAAAAH2286