Narbada
Gems and Jewellery Limited

Date: 07.02.2022

To,
The General Manager,
Department of CorporateServices,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai — 400 001

Re: Unaudited Financial Results for the quarter and nine months ended 31st December, 2021.

Ref: Scrip Code — 519455

Dear Sir,

We are enclosing herewith the following documents towards continuous listing compliance for the quarter and nine months ended 31st December, 2021.

1. Unaudited Financial Results s in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and nine months ended on 31st December, 2021;

2. Auditors' Limited Review Report on Financial Results for the quarter and nine months ended on 31st December, 2021;

This is for your information and records, incompliance with the Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

Yours faithfully,

For **NARBADA GEMS AND JEWELLERY LIMITED**

GEMS AND JEWELLERY LTD Hyderabad

(SANJAY KUMAR SANGHI)
Managing Director
DIN: 00629693

Encl: UFR and Limited Review Report- 31.12.2021

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, 2021

(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
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	1950.53	1853.71	1340.40	4844.06	2178.71	3800.47
2	Other Income	7.81	8.48	(1.26)	24.63	18.98	23.36
3	Total Income	1958.34	1862.19	1339.14	4868.69	2197.69	3823.83
4	***Exnenses:***						
	(a) Cost of material Consumed	2264.50	2186.05	1544.44	5201.18	2260.28	3930.89
	(b)(Increase)/Decrease in stock-in-trade	(619.37)	(472.22)	(369.96)	(989.98)	(438.49)	(648.10)
	(c) Employee benefit expenses	53.15	54.52	35.17	135.32	66.64	104.47
	(d) Finance Cost	14.33	12.00	20.66	44.72	49.68	62.03
	(e) Depreciation & amortisation	3.88	3.69	3.85	11.46	11.45	15.26
	(f) Other Expenses	22.59	11.18	17.04	58.49	40.32	83.79
	Total Expenses	1739.08	1795.21	1251.20	4461.19	1989.88	3548.34
5	***Profit (+) / Loss (-) from Ordinary before exceptional items (3 + 4)***	219.26	66.98	87.94	407.50	207.81	275.49
6	Exceptional items	-	-	-	-	-	-
7	***Profit (+) / Loss (-) from Ordinary Activities before Tax (5 + 6)***	219.26	66.98	87.94	407.50	207.81	275.49
8	Tax expenses	55.18	16.86	20.12	102.56	47.55	72.51
9	***Net Profit (+) / Loss (-) from Ordinary Activities after tax (7 + 8)***	164.08	50.12	67.82	304.94	160.26	202.98
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***	164.08	50.12	67.82	304.94	160.26	202.98
12	Paid-up Equity Share Capital [face value of the share is Rs. 10/-]	1,767.43	1,518.03	1,205.73	1,767.43	1,205.73	1,518.03
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-		1,471.51
14	Earnings Per Share(not annualised) (a) Basic	1.01	0.60	0.56	1.96	1.33	1.68
	(b)Diluted	0.90	0.51	0.56	1.71	1.33	1.55

NARBADA GEMS AND JEWELLERY LTD. Hyderabad

Notes:

1 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 7th February 2022. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results and have issued an unmodified opinion on the same.

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 outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue were impacted due to COVID-19. However, it has no further significant impact with respect to COVID 19 pandemic during the quarter and nine months ended December 31, 2021.

4 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 : 07.02.2022

NARBADA GEMS AND JEWELLERY LTD. Hyderabad

SANJAY KUMAR SANGHI
MANAGING DIRECTOR
DIN: 00629693

Since 1983

ANANT RAO & MALLIK
Chartered Accountants

B-409 / 410, Kushal Towers, Khairatabad, Hyderabad-500004. Phone : 040-23320286 E-mail : armcas@gmail.com

February 7, 2022

LIMITED REVIEW REPORT

Independent Auditor's Review Report on the Quarterly and Year to Date 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 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 ended December 31, 2021 and year to date from April 01, 2021 to December 31, 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.

ANANT RAO & MALLIK Hyderabad Chartered Accountants

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.

For ANANT RAO & MALLIK
Chartered Accountants
FRN : 006266S

ANANT RAO & MALLIK Hyderabad Chartered Accountants

V.ANANT RAO
Partner
Membership No.022644

UDIN : 22022644AARRTS4593