

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 and Nine months ended 31st December, 2018

(Rs. In Lakhs)

S.No	Particulars	3 months ended	Previous 3	Corresponding	Year to date	Year to date	Previous
		31.12.2018	months ended	3 months ended	figures for the	figures for the	Accounting
		Unaudited	30.09.2018	in previous	current period	previous period	Year ended
		Unaudited	Year.	ended	ended	Audited	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Revenue from Operations	960.64	1260.33	583.69	3142.05	1651.54	2632.84
2	Other operating Income	8.81	2.76	0.00	11.58	0.02	0.02
3	Total Income	969.45	1263.09	583.69	3153.63	1651.56	2632.86
4	Expenses:						
	(a) Cost of material Consumed	865.94	1125.96	454.30	3162.27	1635.64	2837.95
	(b)(Increase)/Decrease in stock-in-trade	7.44	34.59	70.99	(289.08)	(188.78)	(546.00)
	(c) Employee benefit expenses	27.88	32.99	3.24	83.92	9.70	32.38
	(d) Finance Cost	7.56	5.64	2.81	14.23	3.52	9.25
	(e) Depreciation & amortisation	1.51	1.36	0.40	3.74	1.21	1.66
	(f) Excise duty recovered on sales	-	-	-	-	6.34	6.35
	(g) Other Expenses	12.73	18.05	30.85	45.91	98.33	133.01
	Total Expenses	923.06	1218.59	562.59	3020.99	1565.96	2474.60
5	Profit (+) / Loss (-) from Ordinary before exceptional items (3 ± 4)	46.39	44.50	21.10	132.64	85.60	158.26
6	Exceptional items	-	-	-	-	-	-
7	Profit (+) / Loss (-) from Ordinary Activities before Tax (5 ± 6)	46.39	44.50	21.10	132.64	85.60	158.26
8	Tax expenses	12.80	12.24	5.81	36.54	23.58	45.01
9	Net Profit (+) / Loss (-) from Ordinary Activities after tax (7 ± 8)	33.59	32.26	15.29	96.10	62.02	113.25
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)	33.59	32.26	15.29	96.10	62.02	113.25
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	994.24	994.24	296.57	994.24	296.57	801.20
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	433.83
14	Earnings Per Share (of Rs __/-each)(not annualised)	0.34	0.40	0.52	1.11	2.09	2.28
	(a) Basic						
	(b) Diluted	0.30	0.31	0.52	0.93	2.09	2.28

Notes:

1 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.

2 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 February, 2019.




- 3 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
- 4 The Statutory Auditors of the Company have carried out Limited Review of the Standalone Financial Results for the quarter ended 31.12.2018 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 : 14.02.2019


(SANJAY KUMAR SANGHI)
MANAGING DIRECTOR
DIN: 00629693





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

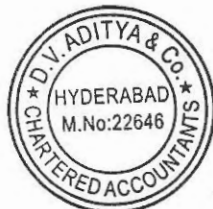
INDEPENDENT AUDITOR'S REPORT ON QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE OF NARBADA GEMS AND JEWELLERY LTD PURSUANT TO THE REGULATIONS 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015

TO THE BOARD OF DIRECTORS OF NARBADA GEMS AND JEWELLERY LTD.

We have reviewed the accompanying statement of Standalone Financial Results of **NARBADA GEMS AND JEWELLERY LTD** ("the Company") for the Quarter and Nine months ended December 31, 2018, ("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. This 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 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.



Hyderabad
Date:14.02.2019

For D.V. ADITYA & CO,
Chartered Accountants,
FRN: 000044S

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