

RO Jewels Limited
CIN: L74999GJ2018PLC105540
Reg. Office: Common,131/A, Ganchi S Pole, MGHaveli RD, ManekChowk, Ahmedabad,
Gujarat, 380001

Phone No.: 079 22144429 Website: rojewels.co.in Email: rojewelslimited@gmail.com

Date: May 30, 2026

To
The General Manager
Listing Corporate Relationship Department, The
BSE Limited
Phiroz Jeejeebhoy Tower Dalal
Street, Mumbai-400001

Dear Sir/Madam,

Subject: Outcome of Board Meeting of Ro Jewels Limited held on May 30, 2026

Ref: RO Jewels Limited (BSE Script Code: 543171)

Pursuant to Regulations 30 and 33 of Listing Regulations, we wish to inform you that based on the recommendation of the Audit Committee, the Board of Directors of the Company at their meeting held today, i.e., on Saturday, May 30, 2026, has, inter alia, considered and approved the following along with other matters:

1. Reviewed, considered and approved the Standalone Audited Financial Results of the Company for the Quarter and Year ended on March 31, 2026 along with the Audit Report for the financial year ended 31st March, 2026 as issued by the Statutory Auditors of the Company. Copy of the same is enclosed herewith. The results are also being uploaded on the Company's website at <https://rojewels.co.in/>.
2. We would like to state & declare that M/s Shah Karia & Associates, Statutory Auditors of the Company have issued Audit Reports with Qualified opinion on the Standalone Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026. The declaration is issued in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") is attached herewith.
3. The board took note on resignation of M/s. Neelam Somani & Associates, Practicing Company Secretary, Secretarial Auditors of the Company, resigned vide their resignation letter dated May 30, 2026, with immediate effect.
4. On the recommendation of Audit Committee, the Appointment of Priyanshi Jain, a peer reviewed Practicing Company Secretary (No. 6264/2024), MP, as a Secretarial Auditor of the Company to conduct the Secretarial audit of the Company for the term of 5 years from Financial Year 2025-26 to Financial Year 2029-2030. The said appointment shall be subject to the approval of the members of the Company.

In this regard, the disclosure as required under the SEBI LODR Regulations is enclosed herewith as Annexure 1.

Further, the Audited Financial Results are being published in Newspapers as per the Regulation 47 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 and the same will be made available on the Company's website at <https://rojewels.co.in/>.

Further, the Trading Window of the Company, has been already closed for all the designated persons/employees of the Company (including their immediate relatives) with effect from Wednesday, 01st April, 2026 and shall remain closed until 48 hours after the declaration of Standalone Audited Financial Results for the Quarter and Financial Year ended March 31st, 2026.

The Board of Directors at their meeting, which commenced at 02:00 PM and concluded at 07:00 PM, has duly approved the above matters. Please take the same into your records

Thanking you,
For RO Jewels Limited

Shubham Shah
Managing Director
(DIN: 08300065)

Annexure 1

Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023

Sr. No.	Particulars	Details	
1.	Name of the Firm	M/s. Neelam Somani & Associates	Priyanshi Jain
2.	Reason for Change	Resignation due to pre-occupation.	Appointment
3.	Date of appointment/cessation (as applicable) & terms of appointment	30-05-2026	30-05-2026
5.	Brief Profile (in case of appointment)	NA	Having 2 Years of Post Qualification Experience in the field of Secretarial and Legal matters of various Companies. Exposure in conducting AGMs, EGMs, Board Meeting and Fund raising well versed with Statutory Compliances under SEBI Regulations, Stock Exchange Listing Agreements, FEMA, Company Law and related Statutory Acts.
6.	If debarred from holding the office by virtue of any SEBI Order or any other authority (in case of appointment)	NA	NA
7.	Disclosure of relationships between Directors	NA	NA

SHAH KARIA & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of RO Jewels Limited

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **RO Jewels Limited** ("the Company") for the quarter ended March 31, 2026 and for the Year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- Is presented in accordance with the requirements of the Listing Regulations in this regard; and
- gives a true and fair view in conformity with the applicable Indian Accounting Standards (IND AS) and other accounting principles generally accepted in India of the Profit and other financial information of the Company for the quarter ended March 31, 2026 and for the Year ended March 31, 2026.

Basis for Qualified Opinion

We draw attention to the following matters:

- The Company's inventory records are not detailed, lack item-wise identification, and lack precise valuation data for the period ending March 31, 2026. Management's valuation of inventory, totaling Rs. 1,381.84 lacs, relied on estimates rather than on formal documentation or physical verification and considering the nature of business with extreme volatility in price, leaving us unable to verify key inventory figures or their impact on the financial results.
- We were unable to obtain independent external confirmations for Trade Receivables and Trade Payables as of March 31, 2026. In the absence of such confirmations, and because sufficient alternative review procedures were not feasible regarding the valuation, completeness, and reconciliation of these balances, we are unable to determine whether any adjustments are necessary to the carrying values of trade receivables and trade payables, or to the corresponding profit, assets, and liabilities reported for the period.
- We were unable to obtain independent third-party confirmations or physically verify the cash and bank balances as of March 31, 2026, which are included under "Cash and Cash Equivalents" in the accompanying Statement. In the absence of sufficient alternative review procedures available to us, we are unable to determine whether any adjustments are necessary to the carrying value of these cash balances, and the consequent impact on the net profit and retained earnings for the period.
- During the Previous Year, the Company has changed its method of depreciation from the Written Down Value (WDV) method to the Straight-Line Method (SLM). This change in the method of depreciation has not been applied retrospectively, and the financial impact of the change in method of depreciation has not been disclosed in the financial statements, which was supposed to be rectified in Current Year. Accordingly, the Company has not complied with the requirements of Accounting Standard (AS) 6 and Schedule II of the Companies Act, 2013. In the absence of alternative procedures, we are unable to determine whether any adjustments are necessary to the carrying value of these balances, and the consequent impact on the net profit and retained earnings for the period.

801, Iconic Shyamal, Opp City Gold, Shyamal Cross Roads, Satellite, Ahmedabad 380015.
E-mail – shahkaria.ca@gmail.com, auditors.shahkaria@gmail.com



SHAH KARIA & ASSOCIATES

Chartered Accountants

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion, , except for the matters described above in paragraph "Basis for Qualified Opinion"..

Responsibility of Management for the Financial Results

The Statement has been prepared on the basis of the Annual Financial Statements. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with the applicable Indian Accounting Standards (IND AS) prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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E-mail – shahkaria.ca@gmail.com, auditors.shahkaria@gmail.com



SHAH KARIA & ASSOCIATES

Chartered Accountants

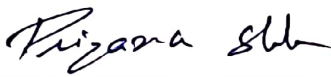
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

- The Statement includes results for the Quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published year to date figures up to the third quarter of the Current Financial Year, which were subjected to a final limited review by us, as required under the Listing Regulations.
- The Statement of the Company for the year ended March 31, 2025 and limited review report of quarter ended June 30, 2025 included in these Statement, have been audited by the predecessor auditor who expressed an unmodified opinion on those Statement.

For Shah Karia and ASSOCIATES
Chartered Accountants
ICAI Firm Registration No.: 131546W



Priyank Shah
Partner
Membership No.: 118627
UDIN: 26118627XZFIOQ3921



Date: May 30, 2026
Place: Ahmedabad

801, Iconic Shyamal, Opp City Gold, Shyamal Cross Roads, Satellite, Ahmedabad 380015.
E-mail – shahkaria.ca@gmail.com, auditors.shahkaria@gmail.com



RO JEWELS LIMITED

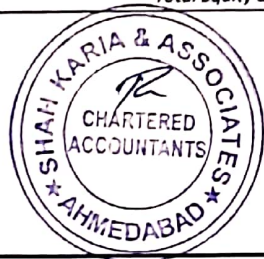
CIN:- L74999GJ2018PLC105540

Common,131/A, Ganchi S Pole, M G Havell RD, Manek Chowk, Ahmedabad, Gujarat, 380001

Statement of Assets & Liabilities as at 31st March , 2026

(Rs. In Lakh)

Particulars	2026	2025
ASSETS		
(1) Non-Current Assets		
(i) Property, Plant And Equipment	42.05	47.09
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(iv) Intangible assets under development		
Non-Current Financial Assets		
(a) Non-Current Investments		137.85
(b) Trade Receivables, Non-Current		
(c) Loans, Non-Current		
(d) Other Non-Current Financial Assets		
Deffered tax assets (net)		
Total Non Current Assets	42.05	184.94
(2) Current Assets		
Inventories	1381.84	2076.31
Current Financial Assets		
(a) Current investments		
(b) Trade receivables	904.38	181.06
(c) Cash and cash equivalents	33.94	24.69
(d) Bank Balance other than Cash and cash equivalents		
(e) Loans, Current	26.39	32.12
(f) Other Current Financial Assets		
Total Current Financial Assets	964.71	237.86
Current Tax Assets (net)		
Other Current Assets	16.44	41.95
Total Current Assets	2362.99	2356.13
Total Assets	2405.04	2541.06
EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	1008.93	1008.93
Other Equity	310.68	310.39
Total Equity	1319.61	1319.32
(2) Liabilities		
Non-Current Liabilities		
Non-Current Financial Liabilities		
(a) Borrowings , non current		
(b) Trade Payables , non current		
(c) Other non current financial liabilities		
Total Non-Current Financial Liabilities	0.00	0.00
Provision, non current		
Deffered tax liabilities (net)	4.86	
Other non current liabilities		
Total Non-Current Liabilities	4.86	0.00
Current Liabilities		
Current Financial Liabilities		
(a) Borrowings , current	1050.87	1124.60
(b) Trade Payables , current		
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises		
(ii) Total Outstanding dues of creditors other than Micro and Small Enterprises	13.86	81.71
(c) Other current financial liabilities		
Total Current Financial Liabilities	1064.74	1206.31
Other Current liabilities		
Provision, current	15.83	15.43
Current tax liabilities (net)		
Total Current Liabilities	1080.57	1221.74
Total Liabilities	1085.43	1221.74
Total Equity and Liabilities	2405.04	2541.06



By order of the Board of Directors
FOR , RO JEWELS LIMITED

SUBHAM B. SHAH
(MANAGING DIRECTOR & CFO)

DATE : 30/05/2026
PLACE : AHMEDABAD

RO JEWELS LIMITED							
CIN :- 174999GJ2018PLC105540							
Common 131/A, Ganesh's Pole, M G Haveli RD, Manek Chowk, Ahmedabad, Gujarat, 380001							
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2016							
Sr. No	Particulars	Quarter Ended				Year Ended	Year Ended
		For Quarter Ended on 31.03.2026	For the Nine month Ended on 31.12.2025	For the 3 Month Ended on 31.12.2025	For Quarter Ended on 31.03.2025	Year Ended on 31/03/2026	Year Ended on 31/03/2025
		Audited	Unaudited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	2.05	4,711.80	2.05	3,886.05	4,709.75	4,547.63
II	Other Income	2.50	-	-	7.52	2.50	19.09
III	Total Revenue (I+II)	0.45	4,711.80	2.05	3,893.57	4,712.25	4,566.72
IV	Expenses:						
	Cost of materials consumed	-	-	-	-	-	-
	Purchase of Stock-in-Trade	53.60	3,910.64	-	4,124.47	3,964.24	5,299.18
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	88.62	781.09	-	249.86	694.47	773.87
	Employee Benefit Expense	3.25	3.25	0.55	2.55	-	4.84
	Financial Costs	0.82	0.95	0.01	0.90	0.03	0.25
	Depreciation and Amortization Expense	0.01	5.05	-	5.84	5.04	5.84
	Other Expenses	41.37	1.96	1.39	5.02	43.33	10.38
	Total Expense	4.17	4,702.94	1.95	3,887.12	4,707.11	4,546.62
V	Profit before exceptional and extraordinary items and tax	3.72	8.86	0.10	6.45	5.14	20.10
VI	Exceptional Items						
VII	Profit before extraordinary items and tax (V - VI)	3.72	8.86	0.10	6.45	5.14	20.10
VIII	Extraordinary Items						
IX	Profit before tax (VII - VIII)	3.72	8.86	0.10	6.45	5.14	20.10
X	Tax expense:						
	(1) Current tax	2.25	2.25	-	1.00	-	3.00
	(2) Deferred tax	4.86	-	-	-	4.86	-
XI	Profit/(loss) from the period from continuing operations	6.32	6.61	0.10	5.45	0.29	17.10
	Less: Dividend						
	Less: Tax on Dividend						
XII	Balance carried Forward to Balance Sheet	6.32	6.61	0.10	5.45	0.29	17.10
XIII	Paid-up Equity share capital (at par Value of Rs.2 each)	1,008.93	1,008.93	1,008.93	1,008.93	1,008.93	1,008.93
XIV	Reserves excluding revaluation reserves						
XV	Earning per equity share before Exceptional items						
	(1) Basic	0.00	0.07	0.00	0.05	0.00	0.17
	(2) Diluted	0.00	0.07	0.00	0.05	0.00	0.17
	Earning per equity share after Exceptional items						
	(1) Basic	0.00	0.07	0.00	0.05	0.00	0.17
	(2) Diluted	0.00	0.07	0.00	0.05	0.00	0.17
	Notes:						
	1) The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 30.05.2026						
	2) The Company's business activity fall within a single primary business segment.						
	3) The negative current tax expense represents the reversal of tax provisions recognized in earlier quarters, as losses incurred during the final quarter reduced the Company's taxable income below the threshold for current tax liability. Accordingly, no current tax liability exists as at the reporting date.						
	4) Previous year's figures are re-grouped, re-classified wherever necessary.						

Date: 30-05-2026
Place: Ahmedabad



By order of the Board of Directors
For, RO Jewels Limited

SHUBHAM B. SHAH
Managing Director
DIN : 08300065

RO JEWELS LIMITED

CIN:- L74999GJ2018PLC105540

Common,131/A, Ganchi S Pole, M G Havell RD, Manek Chowk, Ahmedabad, Gujarat, 380001

Cash Flow Statement For The Year Ended 31st March, 2026

(Rs. In Lakh)

PARTICULARS	AS AT 31.03.2026	AS AT 31.03.2025
A. Cash Flow from Operating Activity		
Profit before Taxation	5.14	20.12
Add : Non Cash & Non Operating Expenses		
Depreciation Expense	5.04	5.84
Finance Cost	0.03	0.25
profit from share	-32.80	19.09
	0.00	0.00
Operating Profit before Working Capital Changes	-22.59	45.29
Adjustment for;		
(Increase) / Decrease in Inventory	694.47	-773.87
(Increase) / Decrease in Debtors	-723.32	166.75
(Increase) / Decrease in Loans & Advances	5.73	-1.39
(Increase) / Decrease in Current Assets	25.51	111.93
(Increase) / Decrease in Short Term Borrowings	-73.72	465.51
Increase / (Decrease) in Current Liabilities & Provisions	0.40	-67.16
Increase / (Decrease) in Trade Payables	-67.85	46.51
Cash Generated from Operation	-161.37	-6.42
Taxes Paid	0.00	3.00
Net Cash Flow from Operating Activities	-161.37	-9.42
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	0.00	0.00
(Increase) / Decrease in Investments & Accrued Interest Thereon	137.85	36.44
Other Income	0.00	0.00
Net Cash Flow from Investing Activities	137.85	36.44
C. Cash Flow from Financing Activity		
Proceeds from Issue of Shares		
Adjustments in Reserves and Surplus		
Less:- Finance Cost	-0.03	-0.25
Gain From Shares	32.80	-19.09
Adjustment in Reserve & surplus	0.00	0.00
Net Cash Flow from Financing Activities	32.77	-19.34
Net Increase / (Decrease) in Cash & Cash Equivalents	9.25	7.67
Opening Balance of Cash & Cash Equivalents	24.69	17.02
Closing Balance of Cash & Cash Equivalents	33.94	24.69
Net Increase / (Decrease) in Cash & Cash Equivalents	9.25	7.67

By order of the Board of Director
FOR , RO JEWELS LIMITEDSUBHAM B. SHAH
(MANAGING DIRECTOR & CFO)
DIN : 08300065Place: Ahmedabad
DATE : 30/05/2026

RO Jewels Limited
CIN: L74999GJ2018PLC105540
Reg. Office: Common,131/A, Ganchi S Pole, M G Haveli RD, Manek Chowk, Ahmedabad,
Gujarat, 380001

Phone No.: 079 22144429 Website: rojewels.co.in Email: rojewelslimited@gmail.com

Date: May 30, 2026

To
The General Manager
Listing Corporate Relationship Department, The
BSE Limited
Phiroz Jeejeebhoy Tower Dalal
Street, Mumbai-400001

Dear Sir/Madam,

Subject: Statement on Impact of Audit Qualifications for the quarter and year ended 31" March, 2026
[Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: RO Jewels Limited (BSE Script Code: 543171)

Pursuant to SEBI circular CIR/CFD/CMD/56/2016 dated 27th May, 2016, and Regulation 33 of the SEBI (LODR) Regulations, 2015, we hereby declare and confirm that M/s Shah Karia & Associates Statutory Auditors of the company have issued Audit Report with qualified opinion on Audited Standalone Financial Results of the Company for the quarter and year ended March 31st 2026.

Financial details			
Sr.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	4709.75	4709.75
2	Total Expenditure	4707.11	4707.11
3	Net Profit/(Loss)	0.29	0.29
4	Earnings Per Share	0	0
5	Total Assets	2405.04	2405.04
6	Total Liabilities	2405.04	2405.04
7	Net Worth	1319.61	1319.61

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Audit Qualifications:

1a. The Company's inventory records are not detailed, lack item-wise identification, and lack precise valuation data for the period ending March 31, 2026. Management's valuation of inventory, totaling Rs. 1,381.84 lacs, relied on estimates rather than on formal documentation or physical verification and considering the nature of business with extreme volatility in price, leaving us unable to verify key inventory figures or their impact on the financial results.

b Type of Audit Qualification	c Frequency of Qualification	d For Audit Qualifications where the impact is quantified by the Auditor, Management Views	e(i) Management estimation on the impact of Qualification	e(ii) If Management is unable to estimate the impact, reasons for the same	Auditors Comment on e(i) and e(ii)
Qualified Opinion	Appeared First Time	The company maintains the inventory on weight wise, maintaining the inventory item wise is not possible.	No financial impact on the company by the stated Qualification by the Statutory Auditor.	Not Applicable	Nil

2a. We were unable to obtain independent external confirmations for Trade Receivables and Trade Payables as of March 31, 2026. in the absence of such confirmations, and because sufficient alternative review procedures were not feasible regarding the valuation, completeness, and reconciliation of these balances, we are unable to determine whether any adjustments are necessary to the carrying values of trade receivables and trade payables, or to the corresponding profit, assets, and liabilities reported for the period.

b Type of Audit Qualification	c Frequency of Qualification	d For Audit Qualifications where the impact is quantified by the Auditor, Management Views	e(i) Management estimation on the impact of Qualification	e(ii) If Management is unable to estimate the impact, reasons for the same	Auditors Comment on e(i) and e(ii)
Qualified Opinion	Appeared First Time	Pending confirmations if any are duly verified by the company.	No financial impact on the company by the stated Qualification by the Statutory Auditor.	Not Applicable	Nil

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3a. We were unable to obtain independent third-party confirmations or physically verify the cash and bank balances as of March 31, 2026, which are included under "Cash and Cash Equivalents" in the accompanying Statement. In the absence of sufficient alternative review procedures available to us, we are unable to determine whether any adjustments are necessary to the carrying value of these cash balances, and the consequent impact on the net profit and retained earnings for the period.

b Type of Audit Qualification	c Frequency of Qualification	d For Audit Qualifications where the impact is quantified by the Auditor, Management Views	e(i) Management estimation on the impact of Qualification	e(ii) If Management is unable to estimate the impact, reasons for the same	Auditors Comment on e(i) and e(ii)
Qualified Opinion	Appeared First Time	This is the general nature of qualification followed by the Auditor.	No financial impact on the company by the stated Qualification by the Statutory Auditor.	Not Applicable	Nil

4a. During the Previous Year, the Company has changed its method of depreciation from the Written Down Value (WDV) method to the Straight-Line Method (SLM). This change in the method of depreciation has not been applied retrospectively, and the financial impact of the change in method of depreciation has not been disclosed in the financial statements, which was supposed to be rectified in Current Year. Accordingly, the Company has not complied with the requirements of Accounting Standard (AS) 6 and Schedule II of the Companies Act, 2013. In the absence of alternative procedures, we are unable to determine whether any adjustments are necessary to the carrying value of these balances, and the consequent impact on the net profit and retained earnings for the period.

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Website: rojewels.co.in

Email: rojewelslimited@gmail.com

b Type of Audit Qualification	c Frequency of Qualification	d For Audit Qualifications where the impact is quantified by the Auditor, Management Views	e(i) Management estimation on the impact of Qualification	e(ii) If Management is unable to estimate the impact, reasons for the same	Auditors Comment on e(i) and e(ii)
Qualified Opinion	Appeared First Time	We will take due resolutions if any required.	No financial impact on the company by the stated Qualification by the Statutory Auditor.	Not Applicable	Nil

Kindly take the above on your record.

Thanking you,
For RO Jewels Limited

Shubham Shah
Managing Director
(DIN: 08300065)

CS
Neelam Somani & Associates
COMPANY SECRETARIES

Address: C-1001, Sarovar landmark, Gordhanvadi Cross Road, Kankaria, Ahmedabad-380022,
Gujarat.

Contact: +91-8638402502

Email: neelamsomani90@gmail.com

To,
The Board of Directors
RO Jewels Limited

Date: 30/05/2026

Sub: Resignation as Secretarial Auditor of RO Jewels Limited

Dear Sir/Ma'am,

This is with respect to the quoted subject; I hereby resign as the Secretarial Auditor of the Company with immediate effect due to pre-occupation. So, we request you to accept our resignation and acknowledge the same.

NEELAM RATHI
Digitally signed by
NEELAM RATHI
Date: 2026.05.30
16:43:08 +05'30'

Thanking You,

Yours Faithfully,

For Neelam Somani & Associates
Company Secretaries

Neelam Rathi (Proprietor)

C.P. No: 12454

M. No: F10993