

Statement of UnAudited Financial Results for the Half Year Ended on 30th September , 2024

(Rs. In Lakhs except per share
data)

Particulars	Half year Ended on			Year Ended on
	30-Sep-24 (Unaudited)	30-Sep-23 (Audited)	31-Mar-24 (Unaudited)	31-Mar-24 (Audited)
1 INCOME FROM OPERATION				
a Net Sale	28,453.08	15,601.25	18,418.31	34,019.56
b Other Operating Income	-	-	-	-
Total income From Operation	28,453.08	15,601.25	18,418.31	34,019.56
c Other Income	50.41	202.58	(37.38)	165.20
TOTAL INCOME (A)	28,503.49	15,803.83	18,380.93	34,184.76
2 EXPENSES				
a Manufacturing cost	26,961.34	13,183.71	17,534.14	30,717.85
b Purchase of Stock in trade	-	-	-	-
c Changes in inventories of finished goods, work-in-progress and stock-in-trade	(305.97)	1,328.98	(622.15)	706.83
d Employee benefit expenses	99.67	91.55	100.71	192.26
e Finance Cost	214.02	205.62	308.34	513.96
f Depreciation and amortisation expenses	35.23	25.48	33.57	59.05
g Other expenses	161.08	145.13	132.56	277.69
TOTAL EXPENSES (B)	27,165.37	14,980.47	17,487.17	32,467.64
3 Profit/(Loss) from ordinary activities before exceptional items (A-B)	1,338.12	823.36	893.76	1,717.12
4 Prior Period Item	-	-	-	-
5 Exceptional items	-	-	-	-
6 Profit/(Loss) from ordinary activities	1,338.12	823.36	893.76	1,717.12
7 Extraordinary Items	-	-	-	-
8 Profit before tax	1,338.12	823.36	893.76	1,717.12
9 Less Tax expenses				
1. Income Tax Expenses	344.21	158.85	265.66	424.51
2. Deferred Tax Expenses	6.51	1.09	6.70	7.79
3. Earlier Year Tax	-	-	-	-
10 Net Profit/(Loss) for the period	987.40	663.42	621.40	1,284.82
11 Paid-up equity share capital	238.18	168.00	168.00	168.00
12 Earning per Share (Weighted Average)	5.14	3.95	3.70	7.65
13 Adjusted Earning Per share				
14 Diluted Earning per share	5.14	3.95	3.70	7.65

For UTSSAV CZ GOLD JEWELS LIMITED


PANKAJKUMAR HASTIMAL JAGAWAT
 (Managing Director)
 DIN No: 01843846
 Mumbai - 13.11.2024

UTSSAV CZ GOLD JEWELS LIMITED

Reg. Office: Hi Tech Plaza, 2nd Floor, Plot No. 4&5, Near Giriraj Industrial Estate, Mahakali Caves Road, Andheri
(E), Mumbai - 400093

CIN U36911MH2007PLC175758

E-Mail: accounts@utssavjewels.com

STATEMENT OF STANDALONE ASSETS & LIABILITIES

	Particulars	(Rs. In Lakhs except per share data)	
		As at 30-09-2024	As at 31/03/2024
A	EQUITY AND LIABILITIES		
1	Shareholders fund		
a	Share Capital	2,381.80	1,680.00
b	Reserve & Surplus	8,778.66	1,842.05
	Sub-Total Shareholders fund (A)	11,160.46	3,522.05
2	Non Current Liabilities		
a	Long-Term Borrowings	580.17	509.57
b	Long-Term provision	26.47	26.47
c	Other Non Current Liabilities	-	-
	Sub-Total Non Current Liabilities (B)	606.64	536.04
3	Current Liabilities		
a	Short-Term Borrowing	3,185.17	6,779.41
b	Trade payables	-	-
	(A) total outstanding dues of micro enterprises and small enterprises	-	-
	(B) total outstanding dues of Creditors other than Micro enterprises and small enterprises	1,449.09	12.66
b	Other Current Liabilities	59.78	798.96
c	Short-Term provision	837.68	474.68
	Sub-Total Current Liabilities (C)	5,531.72	8,065.71
	TOTAL EQUITY AND LIABILITIES (A+B+C)	17,298.82	12,123.80
B	ASSETS		
1	Non-Current Assets		
a	Fixed Assets		
(i)	Tangible assets	612.48	1,048.61
(ii)	Intangible assets	100.42	108.41
b	Non-Current Investments	0.25	10.25
c	Deferred Tax Assets (net)	9.68	16.19
e	Long-term loans and advances	-	-
d	Other Non-Current Assets	57.45	59.30
	Sub-Total Non Current Assets (A)	780.28	1,242.76
2	Current Assets		
a	Inventories	3,422.54	2,172.68
b	Trade Receivables	10,101.17	5,681.25
c	Cash & Cash Equivalents	1,990.58	2,457.29
d	Short Term loans and advances	107.70	22.87
e	Other Current Assets	896.55	546.95
	Sub-Total Current Assets (B)	16,518.54	10,881.04
	TOTAL ASSETS (A+B)	17,298.82	12,123.80

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PANKAJKUMAR HASTIMAL JAGAWAT

(Managing Director)

DIN No: 01843846

Mumbai - 13.11.2024

Particulars	(Rs. In Lakhs)	
	As at 30th September, 2024	As at 31st March, 2024
A. Cash flow from operating activities		
Profit / (loss) before tax	1,338.12	1,717.12
<u>Adjustments for:</u>		
Depreciation and amortisation	35.23	59.05
Interest & Finance Charges	214.02	468.87
Interest Income	(44.83)	(64.78)
Dividend Income	(1.05)	(1.05)
Profit on Sale of Asset	55.43	(79.53)
Provision for Gratuity		4.69
Unrealised foreign exchange (gain) (net)	-	-
Operating profit / (loss) before working capital changes	258.80	387.25
Changes in working capital:		
Decrease / (increase) in Inventories	(1,249.86)	231.64
Decrease / (increase) in trade receivables	(4,419.92)	(2,525.58)
Decrease / (increase) in Short-term loans and advances	(84.83)	(10.86)
Decrease / (increase) in Other current assets	(349.60)	1,011.03
(Decrease) / increase in Trade payables	1,436.43	(10.80)
(Decrease) / increase in Other current liabilities	(739.18)	170.51
(Decrease) / increase in Provisions	18.79	135.81
	(5,388.17)	(998.25)
Cash flow from extraordinary items	-	-
Cash generated from operations	(3,791.25)	1,106.12
Income taxes (paid) / refunded	(344.21)	(424.51)
Net cash flow from / (used in) operating activities (A)	(4,135.46)	681.61
B. Cash flow from investing activities		
Purchase of fixed assets	97.67	(297.74)
Decrease/(Increase) in Non-Current Assets	1.85	(11.16)
Sale Of Fixed Assets	600.00	137.50
Interest Income	44.83	64.78
Dividend Income	1.05	1.05
Sale of Investment	10.00	-
Net cash flow from / (used in) investing activities (B)	755.40	(105.57)
C. Cash flow from financing activities		
Proceeds from issue of equity shares	6,651.01	-
Proceeds & Repayment of long-term borrowings	70.60	(475.88)
Net increase / (decrease) in working capital borrowings :	-	-
Proceeds & Repayment of other short-term borrowings	(3,594.24)	2,798.84
Finance cost	(214.02)	(468.87)
Net cash flow from / (used in) financing activities (C)	2,913.35	1,854.09
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(466.71)	2,430.13
Cash and cash equivalents at the beginning of the year	2,457.29	27.16
	-	-
Cash and cash equivalents at the end of the year	1,990.58	2,457.29
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Net Cash and cash equivalents included in Note 14	1,990.58	2,457.29
Cash and cash equivalents at the end of the year *	1,990.58	2,457.29

For UTSSAV CZ GOLD JEWELS LIMITED

PANKAJKUMAR HASTIMAL JAGAWAT
 (Managing Director)
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Note

- 1 The above UnAudited results have been reviewed by the Audit Committee and Statutory Auditors and approved by the Board of Directors at the meeting held on Nov 13 2024
- 2 Figure for previous half year/ year have been regrouped/ recasted wherever considered necessary.
- 3 The financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principals (GAAP) under the Historical Cost Conventions of Accrual Basis. GAAP Comprises Accounting Standards specified under Section 133 of the Act r.w.r 7 of the Companies (Accounts) Rules 2014 (to the extent Applicable) the Accounting Policies have been consistently applied unless otherwise stated.
- 4 As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of IND AS for preparation of Financial Results.
- 5 The company has estimated an IPO Related expenses of Rs. 876.29 Lakhs. The company has received an amount of Rs 6073.51 lakhs (Net of expenses of Rs.876.29 Lakhs adjusted from securities premium account towards fresh issue of equity shares. The utilization of the net proceeds is summarized as below :-

Item Head	Amount as proposed in the offer Document	Amount Utilized in Rs. in Lakhs			Total Unutilized amount (Rs. in Lakhs)
		As at Beginning of the Half	During the Half Year	At the end of the Half Year	
Funding Working Capital Requirements of our Company	6050	0	6050	6050	0
General Corporate Purpose	23.51	0	23.51	23.51	0

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