



**Shukra**  
**JEWELLERY**  
**LIMITED**

Date : 13.11.2020

To,

Bombay Stock Exchange Limited  
The Corporate Relationship Department,  
14<sup>th</sup> Floor,, New Trading Ring, Rotunda Building,  
Phiorze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400 001

**Scrip Code : 523790**

Sub : **Meeting of Board of Directors held on Friday, 13<sup>th</sup> November , 2020**  
**Consideration and approval of Un-audited Financial Results for the**  
**Quarter/Half Year Ended 30.09.2020.**

Dear Sir,

In compliance with Regulation 30 read with regulation 33 of SEBI (Listing Obligation and Disclosure requirements) Regulation 2015, this is to intimate you that the Board of Directors in its meeting held on Friday, 13<sup>th</sup> November, 2020, approved and considered the Un-audited Financial Results of the Company for the Quarter/Half Year ended 30.09.2020.

In this connection, we are enclosing herewith Quarter/Half Year Ended Results for the Quarter/Half Year ended 30.09.2020 along with Limited Review Report.

Kindly take the same in your records and do the needful.

Thanking You,

Yours Faithfully,  
**For Shukra Jewellery Limited**

*Chandrakant Shah*

**Chandrakant Shah**  
**Director**  
**Din No. 01138001**





Registered Off: Panchdharma Complex, 3rd Floor, Near The Grand Bhagwati Hotel S.G. Highway, Bodakdev, Ahmedabad, Gujarat 380054. Tel : 079-40024009  
CIN NO.: L52393GJ1991PLC079516 website : www.shukrajewellery.in

232, Pancharatna, Opera House, Mumbai - 400004. Tel.: 23672992. Telefax: 23631867, email : shukrajewellery@yahoo.co.in

**Shukra**  
**JEWELLERY**  
**LIMITED**

**PART 1 STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED SEPTEMBER 30, 2020**

PARTICULARS	RS. IN LAKHS					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
<b>1 Income from Operations</b>						
(a) Net sales/income from operations (Net of Excise duty)	284.38	26.86	1862.35	311.24	2303.49	3692.04
(b) Other Operating Income	0.94	0.00	0.00	0.94	0.00	0.00
<b>Total Income from operations(net)</b>	<b>285.32</b>	<b>26.86</b>	<b>1862.35</b>	<b>312.18</b>	<b>2303.49</b>	<b>3692.04</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	209.64	0.00	1312.38	209.64	1716.88	2916.01
(b) Purchases of stock-in-trade	33.40	24.93	0.00	58.33	0.00	0.00
© Chages in inventories of finished goods work-in-progress and stock in-trade	0.00	0.00	360.43	0.00	387.94	394.70
(d) Employee benefits expenses	0.92	2.57	7.90	3.49	10.96	25.00
(e) Finance Cost	6.65	6.67	8.75	13.32	14.73	29.45
(f) Depreciation and amortisation expenses	3.90	0.00	5.41	3.90	5.41	10.79
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	40.55	12.55	91.38	53.10	146.13	281.06
<b>Total Expenses</b>	<b>295.06</b>	<b>46.72</b>	<b>1786.25</b>	<b>341.78</b>	<b>2282.05</b>	<b>3657.01</b>
<b>3 Profit/(Loss) before exceptional items and tax</b>	<b>-9.74</b>	<b>-19.86</b>	<b>76.10</b>	<b>-29.60</b>	<b>21.44</b>	<b>35.03</b>
<b>4 Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5 Profit/(Loss) before tax</b>	<b>-9.74</b>	<b>-19.86</b>	<b>76.10</b>	<b>-29.60</b>	<b>21.44</b>	<b>35.03</b>
<b>6 Tax Expenses</b>						
(a) Current Tax	0.00	0.00	0.00	0.00	0.00	-5.46
(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-1.89
<b>7 Profit/(Loss) for the period from continuing Operations</b>	<b>-9.74</b>	<b>-19.86</b>	<b>76.10</b>	<b>-29.60</b>	<b>21.44</b>	<b>27.68</b>
Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Tax expenses from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>8 Profit/(Loss) from discontinued operations</b>	<b>-9.74</b>	<b>-19.86</b>	<b>76.10</b>	<b>-29.60</b>	<b>21.44</b>	<b>27.68</b>
<b>9 Other Comprehensive Income/(Loss)</b>						
A (i) Items that will not be reclassified to the profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to the profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to the profit or loss	23.90	41.23	0.00	65.13	0.00	0.00
(ii) Income tax relating to items that will be reclassified to the profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
<b>10 Total Comprehensive Income for the period (8+9)</b>	<b>14.16</b>	<b>21.37</b>	<b>76.10</b>	<b>35.53</b>	<b>21.44</b>	<b>27.68</b>
<b>11 (i) Paid-up equity share capital (Face Value 10/-)</b>	<b>1357.28</b>	<b>1357.28</b>	<b>1357.28</b>	<b>1357.28</b>	<b>1357.28</b>	<b>1357.28</b>
(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	0.00
<b>12 Earning Per equity share capital (Rs.)</b>						
(a) Basic	-0.07	-0.15	0.56	-0.22	0.16	0.20
(b) Diluted	-0.07	-0.15	0.56	-0.22	0.16	0.20



4/9



**Shukra**  
**JEWELLERY**  
**LIMITED**

**PART III SELECT INFORMATION FOR THE PERIOD ENDED 30TH SEPTEMBER , 2020**

PARTICULAR	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	(Unaudited)	(UnAudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>A PARTICULARS OF SHAREHOLDING</b>						
<b>1 Public shareholding</b>						
Numbers of shares	7812900	7812900	7812900	7812900	7812900	7812900
Percentage of Shareholding	57.56	57.56	57.56	57.56	57.56	57.56
<b>2 Promoters and Promoter Group Shareholding</b>						
a) Pledged/Encumbered						
- Number of Shares						
- Percentage of shares( as a% of the total shareholding of promoter and prmoter group)						
- Percentage of shares( as a% of the total share capital of the company)						
b) Non-encumbered						
- Number of shares	5759900	5759900	5759900	5759900	5759900	5759900
Percentageof shres(as a%of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
Percentage of shares(as a % of the total share capital of the company)	42.44	42.44	42.44	42.44	42.44	42.44

Particulars	3 months ended 30.09.2020
<b>B INVESTOR COMPLAINTS</b>	
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed of during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

- The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 13.11.2020 The Limited Review of the Financial results for the quarter ended 30th September , 2019 has been carried out by the statutory auditors of the company.
- The Operations of the Company are considered as multiple segment.
- The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.
- The above results, have been prepared in accordance with Ind AS notified under the companies (Indian Accounting Standards) Rules, 2015.

For Shukra Jewellery Limited

  
Chandrakant Shah  
Director  
DIN NO 01188001

Place : AHMEDABAD  
Date : November 13,2020





**Shukra**  
**JEWELLERY**  
**LIMITED**

**PART II: STANDLONE UNAUDITED SEGMENT WISE REPORTING , REVENUE, RESULTS, ASSETS, LIABILITIES**

PARTICULARS	RS.IN LAKHS					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2020 (Unaudited)	30.06.2020 (UnAudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
<b>1 Segment Revenue:</b>						
(a) Net sales/income from operations						
Dimaond Business	36.47	26.86	355.51	63.33	419.96	431.85
Real Estate Business	247.91	0.00	1466.84	247.91	1883.53	3260.19
<b>Total</b>	<b>284.38</b>	<b>26.86</b>	<b>1822.35</b>	<b>311.24</b>	<b>2303.49</b>	<b>3692.04</b>
<b>2 Segment Results :</b>						
Dimaond Business	15.81	-19.86	35.08	-4.05	32.02	37.15
Real Estate Business	-32.20	6.67	75.39	-38.87	44.42	59.89
<b>Total</b>	<b>-16.39</b>	<b>-13.19</b>	<b>110.47</b>	<b>-42.92</b>	<b>76.44</b>	<b>97.04</b>
Add: Other Unallocable Income net of unallocable	0.00	0.00	0.00	0.00	0.00	0.00
Less Other Unallocable Exp	0.00	0.00	25.62	0.00	40.26	32.56
Less Finance Cost	6.65	6.67	8.75	13.32	14.73	29.45
<b>Profit Before Tax</b>	<b>-9.74</b>	<b>-19.86</b>	<b>76.10</b>	<b>-29.60</b>	<b>21.45</b>	<b>35.03</b>
<b>3 Segment Assets :</b>						
Dimaond Business	491.85	499.61	857.65	491.85	857.65	500.51
Real Estate Business	4371.27	4548.29	5175.74	4371.27	5175.74	4568.14
Corporate (Unallocated)	369.75	308.03	383.63	369.75	383.63	308.02
<b>Total</b>	<b>5232.87</b>	<b>5355.93</b>	<b>6417.02</b>	<b>5232.87</b>	<b>6417.02</b>	<b>5376.67</b>
<b>4 Segment Liabilities :</b>						
Diamond Business	0.00	0.00	0.00	0.00	0.00	0.00
Real Estate	1427.94	1597.78	2714.84	1427.94	2714.84	1607.71
Corporate (Unallocated)	279.68	288.30	218.70	279.68	218.70	279.24
<b>Total</b>	<b>1707.62</b>	<b>1886.08</b>	<b>2933.54</b>	<b>1707.62</b>	<b>2933.54</b>	<b>1886.95</b>
<b>5 Captial Employed :</b>						
<b>(Segment Assets- Segment Liabilities)</b>						
Diamond Business	491.85	499.61	857.65	491.85	857.66	500.51
Real Estate	2943.33	2950.51	2460.90	2943.33	2460.90	2960.43
Corporate (unallocated)*	90.07	19.73	164.93	90.07	164.93	28.78
<b>Total</b>	<b>3525.25</b>	<b>3469.85</b>	<b>3483.48</b>	<b>3525.25</b>	<b>3483.49</b>	<b>3489.72</b>

**Note:**

Based on the "Management Approach" as defined in IND-As 108- Operating Segment, the Chief Operating Decision Maker evaluate the Company's Performance and allocate resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments. The Accounting principles used in the preparation of the financial statement are consistently applied to record revenue and expenditure in individual segment.

For Shukra Jewellery Limited

*Chandrakant Shah*

Chandrakant Shah  
Director  
DIN NO 01188001



Place : AHMEDABAD  
Date : NOVEMBER 13, 2020



**STATEMENT OF ASSETS AND LIABILITIES**

RS. IN LAKH

Particulars	UNAUDITED	AUDITED
	AS AT HALF YEAR ENDED 30.09.2020	AS AT YEAR ENDED 31.03.2020
<b>A ASSETS</b>		
<b>1 Non-current Assets</b>		
Property, plant and equipment	51.24	55.13
Capital Work in Progress	0.00	0.00
Intangible assets	0.00	0.00
Financial assets	0.00	0.00
(i) Investment	268.29	203.15
(ii) Loan	2636.58	2450.39
(iii) Other Financial assets	0.00	0.00
(iv) Trade Receivables	411.65	495.14
Deferred Tax Assets	17.76	17.76
Non-Current Tax Assets	0.00	0.00
<b>Total Non-Current Assets</b>	<b>3385.52</b>	<b>3221.57</b>
<b>Current Assets</b>		
Inventories	1435.24	1600.29
Financial assets	0.00	0.00
(i) Trade Receivables	362.42	362.42
(ii) Cash and Cash Equivalents	16.06	18.63
(iii) Bank Balances Other than (iii) above	0.00	0.00
(iv) Loans	0.00	140.13
(v) Others	0.00	0.00
Other Current Assets	33.63	33.63
<b>Total Current Assets</b>	<b>1847.35</b>	<b>2155.10</b>
<b>Total Assets</b>	<b>5232.87</b>	<b>5376.67</b>
<b>EQUITY AND LIABILITIES</b>		
Equity	1299.04	1299.04
Equity Share Capital	0.00	0.00
Other Equity	2226.21	2190.68
<b>Total Equity</b>	<b>3525.25</b>	<b>3489.72</b>
<b>Non Current Liabilities</b>		
Long Term Provisions	0.00	0.00
Loan	103.91	105.06
Other Non current Liabilities	321.29	553.14
<b>Current Liabilities</b>		
Financial Liabilities	0.00	0.00
(i) Trade Payable	525.98	563.65
(ii) Other Financial Liabilities	0.00	0.00
Loan	453.77	457.73
Short Term Provisions	0.00	0.00
Other Current Liabilities	297.21	201.91
Current Tax Provisions	5.46	5.46
<b>Total Current Liabilities</b>	<b>1707.62</b>	<b>1886.95</b>
<b>Total Equity &amp; Liabilities</b>	<b>5232.87</b>	<b>5376.67</b>

FOR SHUKRA JEWELLERY LIMITED

PLACE : AHMEDABAD  
 DATE : 13.11.2020

CHANDRAKANT SHAH  
 DIRECTOR  
 DIN NO. 01188001





**Shukra**  
**JEWELLERY**  
**LIMITED**

Shukra Jewellery Limited

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020 (RS. IN LAKH)

Particulars	For the Half Year Ended 30th September, 2020	For the Year Ended 31 March 2020	For the Half Year ended 30th September, 2019
	(Amount in "Rs.")	(Amount in "Rs.")	(Amount in "Rs.")
	UNAUDITED	AUDITED	UNAUDITED
<b>(A) Cash flow from Operating Activities</b>			
Profit/ (Loss) before extraordinary items and tax	(29.60)	35.03	-
<u>Adjustments for:-</u>			
Finance Cost	13.32	29.45	14.73
Depreciation and Amortisation	3.90	10.79	5.41
<b>Operating Profit/(Loss) before changes in Working Capital</b>	(12.38)	75.27	20.14
<u>Changes In Working Capital</u>			
Increase /(Decrease) in Trade Payables	(37.67)	94.07	(44.48)
Increase /(Decrease) in Other Current Liabilities	95.30	(52.15)	(147.70)
Increase /(Decrease) in Short Term Provision	-	(1.11)	-
(Increase) /Decrease in Inventories	165.02	2,628.05	1,718.12
(Increase) /Decrease in Trade Receivables	83.49	(313.60)	-341.06
(Increase) /Decrease in Other Current Assets	-	36.41	(32.54)
<b>Operating Profit/(Loss) after changes in Working Capital</b>	293.76	2,466.94	1,172.48
Less: Taxes Paid	-	(5.46)	-
<b>Net Cash Flow from Operating Activities (A)</b>	293.76	2,461.48	1,172.48
<b>(B) Cash flow from Investing Activities</b>			
Purchase of Fixed Assets	-	-	-
Proceeds from Advances	(46.06)	102.77	112.80
<b>Net Cash Flow from Investing Activities (B)</b>	(46.06)	102.77	112.80
<b>(C) Cash flow from Financing Activities</b>			
Proceeds from Borrowings(net of repayment)	(5.11)	(492.29)	-191.950
Finance Cost	(13.32)	(29.45)	(14.73)
Other Non Current Assets Changes	(231.85)	(2,133.07)	-1153.83
<b>Net Cash Flow from Financing Activities (C)</b>	(250.28)	(2,654.81)	(1,360.51)
<b>Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)</b>	(2.58)	(90.56)	(75.23)
Cash and Cash Equivalents at the Beginning of the Period	18.64	109.20	109.19
Cash and Cash Equivalents at the Ending of the Period	16.06	18.64	33.96

FOR SHUKRA JEWELLERY LIMITED

*CH*  
CHANDRAKANT SHAH  
DIRECTOR  
DIN NO. 01188001



Date: 13th November, 2020  
Place: Ahmedabad



# S K Jha & Co.

CHARTERED ACCOUNTANTS

Office : 204, Iscon Plaza, Nr. ISRO, Satellite Road, Satellite, Ahmedabad-380015.


Tel : +91 79 48901576 Telefax : 079-26926104 • Mob : + 91 98240 44820 • www.caskjha.com • Email : satyendrajha@hotmail.com, skjha5@hotmail.com

## LIMITED REVIEW REPORT

The Board of Directors,  
Shukra Jewellery Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Shukra Jewellery Limited** for the 2<sup>nd</sup> Quarter and Half Year ended 30.09.2020. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review of Interim Financial Statements Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company's 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FCA/62/2016 dated July 5, 2016 of SEBI including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S K Jha & Co.  
Chartered Accountants  
FRN: 126173W



Nikhil Makhija  
Partner

M.No: 176178

UDIN : 20176178 AAAACT7206



Date : 13.11.2020

Place: Ahmedabad



# Shukra

## JEWELLERY LIMITED

### CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED SEPTEMBER 30, 2020

PARTICULARS	RS.IN LAKHS					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
<b>1 Income from Operations</b>						
(a) Net sales/income from operations (Net of Excise duty)	284.38	26.86	1862.35	311.24	2303.49	3692.04
(b) Other Operating Income	0.94	0.00	0.00	0.94	0.00	0.00
<b>Total Income from operations(net)</b>	<b>285.32</b>	<b>26.86</b>	<b>1862.35</b>	<b>312.18</b>	<b>2303.49</b>	<b>3692.04</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	209.64	0.00	1312.38	209.64	1716.88	2916.01
(b) Purchases of stock-in-trade	33.40	24.93	0.00	58.33	0.00	0.00
(c) Changes in inventories of finished goods work-in-progress and stock in-trade	0.00	0.00	360.43	0.00	387.94	394.70
(d) Employee benefits expenses	0.92	2.57	7.90	3.49	10.96	25.00
(e) Finance Cost	6.65	6.67	8.75	13.32	14.73	29.45
(f) Depreciation and amortisation expenses	3.90	0.00	5.41	3.90	5.41	10.79
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	40.55	12.55	91.38	53.10	146.13	281.06
<b>Total Expenses</b>	<b>295.06</b>	<b>46.72</b>	<b>1786.25</b>	<b>341.78</b>	<b>2282.05</b>	<b>3657.01</b>
<b>3 Profit/(Loss) before exceptional items and tax</b>	<b>-9.74</b>	<b>-19.86</b>	<b>76.10</b>	<b>-29.60</b>	<b>21.44</b>	<b>35.03</b>
<b>4 Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5 Profit/(Loss) before tax</b>	<b>-9.74</b>	<b>-19.86</b>	<b>76.10</b>	<b>-29.60</b>	<b>21.44</b>	<b>35.03</b>
<b>6 Tax Expenses</b>						
(a) Current Tax	0.00	0.00	0.00	0.00	0.00	-5.46
(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-1.89
<b>7 Profit/(Loss) for the period from continuing Operations</b>	<b>-9.74</b>	<b>-19.86</b>	<b>76.10</b>	<b>-29.60</b>	<b>21.44</b>	<b>27.68</b>
Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Tax expenses from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>8 Profit/(Loss) from discontinued operations</b>	<b>-9.74</b>	<b>-19.86</b>	<b>76.10</b>	<b>-29.60</b>	<b>21.44</b>	<b>27.68</b>
<b>9 Other Comprehensive Income/(Loss)</b>						
A (i) Items that will not be reclassified to the profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified the profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to the profit or loss	-5.34	-12.08	-1.06	-17.42	-1.06	-12.08
(ii) Income tax relating to items that will be reclassified to the profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
<b>10 Total Comprehensive Income for the period (8+9)</b>	<b>-15.08</b>	<b>-31.94</b>	<b>75.04</b>	<b>-47.02</b>	<b>20.38</b>	<b>15.60</b>
<b>11 (i) Paid-up equity share capital (Face Value 10/-)</b>	<b>1357.28</b>	<b>1357.28</b>	<b>1357.28</b>	<b>1357.28</b>	<b>1357.28</b>	<b>1357.28</b>
(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	0.00
<b>12 Earning Per equity share captial (Rs.)</b>						
(a) Basic	-0.01	-0.01	0.55	-0.35	0.16	0.02
(b) Diluted	-0.01	-0.01	0.55	-0.35	0.16	0.02







**Shukra**  
**JEWELLERY**  
**LIMITED**

**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**

		RS. IN LAKH	
Particulars		UNAUDITED	AUDITED
		AS AT HALF YEAR ENDED 30.09.2020	AS AT YEAR ENDED 31.03.2020
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
	Property, plant and equipment	51.24	55.14
	Good will	180.36	180.36
	Capital Work in Progress	0.00	0.00
	Intangible assets	0.00	0.00
	Financial assets	0.00	0.00
(i)	Investment	57.72	75.14
(ii)	Loan	2636.58	2450.39
(iii)	Other Financial assets	0.00	0.00
(iv)	Trade Receivables	411.65	495.14
	Deferred Tax Assets	17.76	17.76
	Non-Current Tax Assets	0.00	0.00
	<b>Total Non-Current Assets</b>	<b>3355.31</b>	<b>3273.93</b>
	<b>Current Assets</b>		
	Inventories	1435.24	1600.28
	Financial assets	0.00	0.00
(i)	Trade Receivables	362.42	362.41
(ii)	Cash and Cash Equivalents	16.06	18.63
(iii)	Bank Balances Other than (iii) above	0.00	0.00
(iv)	Loans	0.00	140.13
(v)	Others	0.00	0.00
	Other Current Assets	33.63	33.63
	<b>Total Current Assets</b>	<b>1847.35</b>	<b>2155.08</b>
	<b>Total Assets</b>	<b>5202.66</b>	<b>5429.01</b>
	<b>EQUITY AND LIABILITIES</b>		
	Equity	1299.04	1299.04
	Equity Share Capital	0.00	0.00
	Other Equity	2196.00	2243.02
	<b>Total Equity</b>	<b>3495.04</b>	<b>3542.06</b>
	<b>Non Current Liabilities</b>		
	Long Term Provisions	0.00	0.00
	Loan	103.91	105.06
	Other Non current Liabilities	321.29	553.14
	<b>Current Liabilities</b>		
	Financial Liabilities	0.00	0.00
(i)	Trade Payable	525.98	563.65
(ii)	Other Financial Liabilities	0.00	0.00
	Loan	453.77	457.73
	Short Term Provisions	0.00	0.00
	Other Current Liabilities	297.21	201.91
	Current Tax Provisions	5.46	5.46
	<b>Total Current Liabilities</b>	<b>1707.52</b>	<b>1886.95</b>
	<b>Total Equity &amp; Liabilities</b>	<b>5202.66</b>	<b>5429.01</b>

FOR SHUKRA JEWELLERY LIMITED

PLACE : AHMEDABAD  
DATE : 13.11.2020

*Chandrakant Shah*  
CHANDRAKANT SHAH  
DIRECTOR  
DIN NO. 01188001





# S K Jha & Co.

CHARTERED ACCOUNTANTS

Office : 204, Iscon Plaza, Nr. ISRO, Satellite Road, Satellite, Ahmedabad-380015.

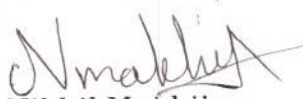
Tel : +91 79 48901576 Telefax : 079-26926104 • Mob : + 91 98240 44820 • www.caskjha.com • Email : satyendrajha@hotmail.com, skjha5@hotmail.com

## LIMITED REVIEW REPORT

The Board of Directors,  
Shukra Jewellery Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Shukra Jewellery Limited** for the 2<sup>nd</sup> Quarter and Half Year ended 30.09.2020. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review of Interim Financial Statements Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company's 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FCA/62/2016 dated July 5, 2016 of SEBI including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S K Jha & Co.  
Chartered Accountants  
FRN: 126173W

  
Nikhil Makhija

Partner

M.No: 176178

UDIN : 20176178 AAAAC U6889



Date : 13.11.2020

Place: Ahmedabad