

Registered Off: Panchdhara 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



To,
The Manager
Bombay Stock Exchange Limited,
The Corporate Relationship Department,
14th Floor, New Trading Dalal Street, Fort
Rotunda Building, Phiroze Jeejeebhoy Tower,
Dalal Street Fort, Mumbai - 400 001

Date: 14.02.2023

Sub. - : Outcome of Board Meeting

Ref. - : Scrip Code - 523790

Dear Sir / Madam,

The Board of Directors at their Meeting held on 14.02.2023 has approved the Un-audited Financial results for the quarter ended 31st December 2022. As per Regulation 33 of Listing Regulations, the financial results and Limited review report are enclosed herewith for your records.

Meeting commenced at 03:00 P.M. and concluded at ~~6:35~~ 6:35 P.M. (IST)

Kindly take the same on your records and acknowledge the receipt.

Thanking you,
Yours faithfully,

For, SHUKRA JEWELLERY LIMITED

CHANDRAKANT HIMMATLAL SHAH
Digitally signed by
CHANDRAKANT HIMMATLAL
SHAH
Date: 2023.02.14 18:46:19 +05'30'

CHANDRAKANT HIMMATLAL SHAH
DIRECTOR
DIN: 01188001

Encl: As above



PART 1 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2022

PARTICULARS	RS.IN LAKHS					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.22 (Unaudited)	30.09.22 (Unaudited)	31.12.21 (Unaudited)	31.12.22 (Unaudited)	31.12.21 (Unaudited)	31.03.2022 (Audited)
1 Income from Operations						
(a) Net sales/income from operations (Net of Excise duty)	-	-	12.00	-	63.61	219.96
(b) Other Operating Income	-	-	0.01	-	94.13	5.89
Total Income from operations(net)	-	-	12.01	-	157.74	225.85
2 Expenses						
(a) Cost of materials consumed	-	-	8.14	-	41.17	67.60
(b) Purchases of stock-in-trade	-	-	-	-	-	124.03
(c) Changes in inventories of finished goods work-in-progress and stock in-trade	-	-	-	-	-	-
(d) Employee benefits expenses	0.88	0.11	-	0.99	0.45	10.55
(e) Finance Cost	-129.48	144.54	-0.46	15.06	0.71	4.12
(f) Depreciation and amortisation expenses	-	2.78	3.19	2.78	3.19	7.02
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	11.37	1.15	1.59	12.52	10.84	1.90
Total Expenses	-117.23	148.58	12.46	31.35	56.36	215.23
3 Profit/(Loss) before exceptional items and tax	117.23	-148.58	-0.45	-31.35	101.38	10.62
4 Exceptional Items	-	-	-	-	-	-
5 Profit/(Loss) before tax	117.23	-148.58	-0.45	-31.35	101.38	10.62
6 Tax Expenses						
(a) Current Tax	-	-	-	-	-	-1.66
(b) Deferred Tax	-	-	-	-	-	-1.86
7 Profit/(Loss) for the period from continuing Operations	117.23	-148.58	-0.45	-31.35	101.38	7.11
Profit/(Loss) from discontinued operations	-	-	-	-	-	-
Tax expenses from discontinued operations	-	-	-	-	-	-
8 Profit/(Loss) from discontinued operations	117.23	-148.58	-0.45	-31.35	101.38	7.11
9 Other Comprehensive Income/(Loss)						
A (i) Items that will not be reclassified to the profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified the profit or loss	-	-	-	-	-	-
B (i) items that will be reclassified to the profit or loss	-20.80	-34.77	-16.73	-55.57	-89.27	-16.73
(ii) Income tax relating to items that will be reclassified to the profit or loss	-	-	-	-	-	-
10 Total Comprehensive Income for the period (8+9)	96.43	-183.35	-17.18	-86.92	12.11	-9.62
11 (i) No. of Equity Shares	135.73	135.73	135.73	135.73	135.73	135.73
(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year						
12 Earning Per equity share capital (Rs.)						
(a) Basic	0.86	-1.09	-0.00	-0.23	0.75	0.05
(b) Diluted	0.86	-1.09	-0.00	-0.23	0.75	0.05

Notes:

Date : 14/02/2023
Place : Ahmedabad

Shukra Jewellery Limited

Handwritten signature

Director
Chandrakant Shah
(DIN : 01188001)



Shukra
JEWELLERY
LIMITED

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

PARTICULARS	RS.IN LAKHS					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.22 (Unaudited)	30.9.22 (Unaudited)	31.12.21 (Unaudited)	31.12.22 (Unaudited)	31.12.21 (Unaudited)	31.03.2022 (Audited)
1 Segment Revenue:						
(a) Net sales/income from operations						
Dimaond Business	-	-	0.000	0.00	0.00	117.73
Real Estate Business	-	-	11.550	0.00	157.74	102.23
Total	-	-	11.550	0.00	157.74	219.96
2 Segment Results :						
Dimaond Business	-	-	0.000	0	0.00	-11.01
Real Estate Business	-0.29	-1.43	7.364	-1.72	59.42	6.12
Total	-0.29	-1.43	7.364	-1.72	59.42	-4.89
Add: Other Unallocable Income net of unallocable	-	-	-		0.00	5.89
Less Other Unallocable Exp	11.96	2.61	-46.80	14.57	-42.92	-13.75
Less Finance Cost	-129.48	144.54	1.17	15.06	0.71	4.12
Profit Before Tax	-117.23	-148.58	52.99	-31.35	101.63	10.62
3 Segment Assets :						
Dimaond Business	84.30	84.30	604.70	84.30	604.70	1690.95
Real Estate Business	3256.14	3705.63	3862.38	3256.14	3862.38	2296.88
Corporate (Unallocated)	749.09	781.79	266.63	749.09	266.63	219.41
Total	4089.53	4571.72	4733.71	4089.53	4733.71	4207.24
4 Segment Liabilities :						
Diamond Business	0.00	0.00	0.00	0.00	0.00	0.00
Real Estate	976.74	1129.56	1128.22	976.74	1128.22	674.36
Corporate (Unallocated)	103.11	135.11	102.41	103.11	102.41	35.57
Total	1079.85	1264.67	1230.63	1230.63	1230.63	709.93
5 Captial Employed : (Segment Assets- Segment Liabillites)						
Diamond Business	84.300	84.300	604.700	84.30	604.70	1690.95
Real Estate	2279.400	2576.070	2734.160	2279.40	2734.16	1622.51
Corporate (unallocated)*	645.980	646.680	164.220	645.98	164.22	183.84
Total	3009.680	3307.050	3503.080	3009.68	3503.08	3497.30

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 preformance indicators by business segments. Accordingly, infromation has been presented along these business segments. The Accounting priciples used in the prepartion of the financial statement are consistently applied to record revenue and expenditure in individual segment.

Shukra Jewellery Limited

AS

Director
Chandrakant Shah
(DIN : 01188001)

Place : AHMEDABAD
Date : 14/02/2023



Shukra JEWELLERY LIMITED

PART 1 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTH ENDED DECEMBER, 2022

PARTICULARS	RS. IN LAKHS					
	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
	31.12.22 (Unaudited)	30.09.22 (Unaudited)	31.12.21 (Unaudited)	31.12.22 (Unaudited)	31.12.21 (Unaudited)	31.03.2022 (Audited)
1 Income from Operations						
(a) Net sales/income from operations (Net of Excise duty)	-	0.00	12.00	0.00	63.61	219.96
(b) Other Operating Income	-	0.00	0.01	0.00	94.13	5.89
Total Income from operations(net)	0.00	0.00	12.01	0.00	157.74	225.85
2 Expenses						
(a) Cost of materials consumed	-	0.00	8.13	0.00	41.17	67.60
(b) Purchases of stock-in-trade	-	0.00	124.03	0.00	0.00	124.03
(c) Changes in inventories of finished goods work-in-progress and stock in-trade	-	0.00	0.00	0.00	0.00	0.00
(d) Employee benefits expenses	0.88	0.11	9.56	0.99	0.45	10.55
(e) Finance Cost	-129.48	144.54	-0.46	15.06	0.71	4.12
(f) Depreciation and amortisation expenses	-	2.78	3.19	2.78	3.19	7.02
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	11.37	1.15	1.59	12.52	10.84	1.90
Total Expenses	-117.23	148.58	146.05	31.35	56.36	215.23
3 Profit/(Loss) before exceptional items and tax	117.23	-148.58	-134.04	-31.35	101.38	10.62
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax	117.23	-148.58	-134.04	-31.35	101.38	10.62
6 Tax Expenses						
(a) Current Tax	0.00	0.00	0.00	0.00	0.00	-1.66
(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-1.86
7 Profit/(Loss) for the period from continuing Operations	117.23	-148.58	-134.04	-31.35	101.38	7.11
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
8 Profit/(Loss) from discontinued operations	117.23	-148.58	-134.04	-31.35	101.38	7.11
9 Other Comprehensive Income/(Loss)						
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	-7.85	-5.81	-16.86	-13.66	-89.27	-12.99
(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
10 Total Comprehensive Income for the period (8+9)	109.38	-154.39	-150.90	-45.01	12.11	-5.89
11 (i) No. of equity shares	135.73	135.73	135.73	135.73	135.73	135.73
(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year						
12 Earning Per equity share capital (Rs.)						
(a) Basic	0.86	(1.09)	(0.99)	-0.23	0.75	0.05
(b) Diluted	0.86	(1.09)	(0.99)	-0.23	0.75	0.05

Notes:

Date : 14/02/2023
Place : Ahmedabad

Shukra Jewellery Limited

Chandrakant Shah
Director
Chandrakant Shah
(DIN : 01188001)



PART III SELECT INFORMATION FOR THE PERIOD ENDED 31ST DECEMBER, 2022

QUARTER ENDED **NINE MONTH ENDED** **FINANCIAL YEAR ENDED**

31.12.22 **30.09.22** **31.12.21** **31.12.22** **31.12.21** **31.03.2022**
(Unaudited) **(Unaudited)** **(Unaudited)** **(Unaudited)** **(Unaudited)** **(Audited)**

A PARTICULARS OF SHAREHOLDING

1	Public shareholding					
	Numbers of shares	7812900	7812900	7812900	7812900	7812900
	Percentage of Shareholding	57.56	57.56	57.56	57.56	57.56
2	Promoters and Promoter Group Shareholding					
	a) Pledged/Encumbered					
	- Number of Shares					
	- Percentage of shares(as a% of the total shareholding of promoter and promoter 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
	Percentage of shres(as a%of the total shareholding of promoter and promoter group)	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

Particulars

**9 months ended
31.12.2022**

B INVESTOR COMPLAINTS

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 14.02.2023 The Limited Review of the Financial results for the quarter ended 31st December, 2022 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.

Shukra Jewellery Limited

Chandrakant Shah

Director

Chandrakant Shah

(DIN : 01188001)

Place : AHMEDABAD

Date : 14/02/2023



Jain & Golechha

Chartered Accountants

Partner In Charge :
CA. Kamlesh K. Golechha
B.Com., F.C.A.
golechha37@rediffmail.com

Office : 502, Vanijya Bhawan, Opp. Diwan Ballubhai School
Kankaria, Ahmedabad-380022.
Phone : 079-25454542 (M) 94263 76505, 78789 76505
E-mail : jainandgolechha504@gmail.com

LIMITED REVIEW REPORT

The Board of directors

Shukra Jewellery Limited

We have reviewed the accompanying statement of unaudited financial results of **Shukra Jewellery Limited** for the 3rd Quarter and nine months ended 31.12.2022. 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.

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.

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, M/s JAIN & GOLECHHA
CHARTERED ACCOUNTANTS
FRN : 119637W

CA Yash Golechha
M.No : 607597
UDIN : 23607597BGZGZQ3346



Date : 14/02/2023
Place : Ahmedabad



Jain & Golechha

Chartered Accountants

Partner In Charge :
CA. Kamlesh K. Golechha
B.Com., F.C.A.
golechha37@rediffmail.com

Office : 502, Vanijya Bhawan, Opp. Diwan Ballubhai School
Kankaria, Ahmedabad-380022.
Phone : 079-25454542 (M) 94263 76505, 78789 76505
E-mail : jainandgolechha504@gmail.com

LIMITED REVIEW REPORT

The Board of directors

Shukra Jewellery Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of **Shukra Jewellery Limited** for the 3rd Quarter and nine months ended 31.12.2022. 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.

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.

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 policies 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, M/s JAIN & GOLECHHA
CHARTERED ACCOUNTANTS
FRN : 119637W

CA Yash Golechha
M.No : 607597
UDIN : 23607597BGZGZR4773



Date : 14/02/2023
Place : Ahmedabad