

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.com

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



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

Date : 05.12.2019

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: **Resubmission of Unaudited Financial Results for the Quarter/Half Year ended 30.09.2019.**

Dear Sir,

In response to your email dated December, 3<sup>rd</sup> 2019 We are submitting herewith revised Quarter/Half Year Ended Results for the Quarter/Half Year ended 30.09.2019 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. 01188001**





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.com

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, 2019**

PARTICULARS	RS. IN LAKHS					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2019 (Unaudited)	30.06.2019 (Unaudited)	30.09.2018 (Unaudited)	30.09.2019 (Unaudited)	30.09.2018 (Unaudited)	31.03.2019 (Audited)
<b>1 Income from Operations</b>						
(a) Net sales/income from operations (Net of Excise duty)	1862.35	441.14	60.75	2303.49	395.34	1799.02
(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	121.46
<b>Total Income from operations(net)</b>	<b>1862.35</b>	<b>441.14</b>	<b>60.75</b>	<b>2303.49</b>	<b>395.34</b>	<b>1920.48</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	1312.38	404.50	15.66	1716.88	211.21	1336.02
(b) Purchases of stock-in-trade	0.00	0.00	24.25	0.00	77.80	596.60
© Changes in inventories of finished goods work-in-progress and stock in-trade	360.43	27.51	9.20	387.94	-0.99	-267.70
(d) Employee benefits expenses	7.90	3.06	10.77	10.96	21.66	52.18
(e) Finance Cost	8.75	5.98	21.62	14.73	45.04	19.77
(f) Depreciation and amortisation expenses	5.41	0.00	7.08	5.41	7.08	14.23
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	91.38	54.75	19.24	146.13	45.15	133.85
<b>Total Expenses</b>	<b>1786.25</b>	<b>495.80</b>	<b>107.82</b>	<b>2282.05</b>	<b>406.95</b>	<b>1884.95</b>
<b>3 Profit/(Loss) before exceptional items and tax</b>	<b>76.10</b>	<b>-54.66</b>	<b>-47.07</b>	<b>21.44</b>	<b>-11.61</b>	<b>35.53</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>76.10</b>	<b>-54.66</b>	<b>-47.07</b>	<b>21.44</b>	<b>-11.61</b>	<b>35.53</b>
<b>6 Tax Expenses</b>						
(a) Current Tax	0.00	0.00	0.00	0.00	0.00	-6.57
(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-5.76
<b>7 Profit/(Loss) for the period from continuing Operations</b>	<b>76.10</b>	<b>-54.66</b>	<b>-47.07</b>	<b>21.44</b>	<b>-11.61</b>	<b>23.20</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>76.10</b>	<b>-54.66</b>	<b>-47.07</b>	<b>21.44</b>	<b>-11.61</b>	<b>23.20</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	0.00	0.00	0.00	0.00	3.70	107.55
(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>76.10</b>	<b>-54.66</b>	<b>-47.07</b>	<b>21.44</b>	<b>-7.91</b>	<b>130.75</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	0.56	-0.40	-0.35	0.16	-0.09	0.02
(b) Diluted	0.56	-0.40	-0.35	0.16	-0.09	0.02





**PART III SELECT INFORMATION FOR THE PERIOD ENDED 30TH SEPTEMBER , 2019**

	PARTICULAR	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		(Unaudited)	(UnAudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>						
1	Public shareholding						
	Numbers of shares	7812900	7812900	7812900	7812900	7812900	7812900
	Percentage of Shareholding	57.56	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 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
	Percentage of 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 30.09.2019
<b>B</b>	<b>INVESTOR COMPLAINTS</b>	
	Pending at the beginning of the quarter	NIL
	Received during the quarter	1
	Disposed of during the quarter	1
	Remaining unresolved at the end of the quarter	NIL

- 1 The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 14.11.2019 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.
- 2 The Operations of the Company are considered as multiple segment.
- 3 The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.
- 4 The above results, have been prepared in accordance with Ind AS notified under the companies (Indian Accounting Standards) Rules, 2015.

For Shukra Jewellery Limited

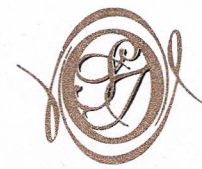
*Chandrakant Shah*

Chandrakant Shah  
Director  
DIN NO 01188001

Place : AHMEDABAD  
Date : November 14, 2019







**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
	30.09.2019 (Unaudited)	30.06.2019 (UnAudited)	30.09.2018 (Unaudited)	30.09.2019 (Unaudited)	30.09.2018 (Unaudited)	31.03.2019 (Audited)
<b>1 Segment Revenue:</b>						
(a) Net sales/income from operations						
Dimaond Business	395.51	24.45	34.92	419.96	78.83	340.79
Real Estate Business	1466.84	416.69	25.83	1883.53	316.61	1458.23
<b>Total</b>	<b>1862.35</b>	<b>441.14</b>	<b>60.75</b>	<b>2303.49</b>	<b>395.44</b>	<b>1799.02</b>
<b>2 Segment Results :</b>						
Dimaond Business	35.08	-3.06	3.60	32.02	10.43	11.88
Real Estate Business	75.39	-30.97	-24.73	44.42	33.70	78.88
<b>Total</b>	<b>110.47</b>	<b>-34.03</b>	<b>-21.13</b>	<b>76.44</b>	<b>44.13</b>	<b>90.76</b>
Add: Other Unallocable Income net of unallocable	0.00	0.00	0.00	0.00	0.00	4.85
Less Other Unallocable Exp	25.62	14.64	4.32	40.26	10.70	40.33
Less Finance Cost	8.75	5.98	21.62	14.73	45.04	19.76
<b>Profit Before Tax</b>	<b>76.10</b>	<b>-54.66</b>	<b>-47.07</b>	<b>21.44</b>	<b>-11.61</b>	<b>35.52</b>
<b>3 Segment Assets :</b>						
Dimaond Business	857.65	878.00	3065.03	857.65	-3065.03	916.17
Real Estate Business	5175.74	6491.87	4736.56	5175.74	4736.56	6660.93
Corporate (Unallocated)	383.63	288.72	310.40	383.63	310.40	356.44
<b>Total</b>	<b>6417.02</b>	<b>7658.59</b>	<b>8111.99</b>	<b>6417.02</b>	<b>8111.99</b>	<b>7933.54</b>
<b>4 Segment Liabilities :</b>						
Diamond Business	0.00	0.00	244.09	0.00	244.09	0.00
Real Estate	2714.84	4012.20	4544.26	2714.84	4544.26	4145.77
Corporate (Unallocated)	218.70	239.02	0.00	218.70	0.00	325.73
<b>Total</b>	<b>2933.54</b>	<b>4251.22</b>	<b>4788.35</b>	<b>2933.54</b>	<b>4788.35</b>	<b>4471.50</b>
<b>5 Captial Employed :</b> (Segment Assets- Segment Liabilities)						
Diamond Business	857.65	878.00	2820.94	857.65	2820.94	916.17
Real Estate	2460.90	2479.67	192.30	2460.90	192.30	2515.16
Corporate (unallocated)*	164.93	49.70	310.40	164.93	310.40	30.71
<b>Total</b>	<b>3483.48</b>	<b>3407.37</b>	<b>3323.64</b>	<b>3483.48</b>	<b>3323.64</b>	<b>3462.04</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  
 Director  
 DIN NO 01188001



Place : AHMEDABAD  
 Date : NOVEMBER 14, 2019





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.com

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

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

**STATEMENT OF ASSETS AND LIABILITIES**

RS. IN LAKH

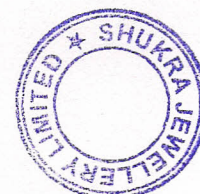
Particulars	UNAUDITED	AUDITED
	AS AT HALF YEAR ENDED 30.09.2019	AS AT YEAR ENDED 31.03.2019
<b>A ASSETS</b>		
<b>1 Non-current Assets</b>		
Property, plant and equipment	60.52	65.92
Capital Work in Progress	0.00	0.00
Intangible assets	0.00	0.00
Financial assets	0.00	0.00
(i) Investment	203.15	203.15
(ii) Loan	2440.99	2521.08
(iii) Other Financial assets	0.00	0.00
(iv) Trade Receivables	847.08	506.03
Deffered Tax Assets	19.65	19.65
Non-Current Tax Assets	0.00	0.00
<b>Total Non-Current Assets</b>	<b>3571.39</b>	<b>3315.83</b>
<b>Current Assets</b>		
Inventories	2510.22	4228.34
Financial assets	0.00	0.00
(i) Trade Receivables	37.92	37.92
(ii) Cash and Cash Equivalents	55.41	109.19
(iii) Bank Balances Other than (iii) above	0.00	0.00
(iv) Loans	139.51	172.22
(v) Others	0.00	0.00
Other Current Assets	102.57	70.04
<b>Total Current Assets</b>	<b>2845.63</b>	<b>4617.71</b>
<b>Total Assets</b>	<b>6417.02</b>	<b>7933.54</b>
<b>EQUITY AND LIABILITIES</b>		
Equity	1299.04	1299.04
Equity Share Capital	0.00	0.00
Other Equity	2184.44	2163.00
<b>Total Equity</b>	<b>3483.48</b>	<b>3462.04</b>
<b>Non Current Liabilities</b>		
Long Term Provisions	0.00	0.00
Loan	116.35	130.13
Other Non current Liabilities	1532.37	2686.20
<b>Current Liabilities</b>		
Financial Liabilities	0.00	0.00
(i) Trade Payable	425.11	469.59
(ii) Other Financial Liabilities	0.00	0.00
Loan	746.77	924.94
Short Term Provisions	0.00	0.00
Other Current Liabilities	106.37	254.07
Current Tax Provisions	6.57	6.57
<b>Total Current Liabilities</b>	<b>2933.54</b>	<b>4471.50</b>
<b>Total Equity &amp; Liabilities</b>	<b>6417.02</b>	<b>7933.54</b>

0.00

FOR SHUKRA JEWELLERY LIMITED

PLACE : AHMEDABAD  
DATE : 14.11.2019

*Chandrakant Shah*  
CHANDRAKANT SHAH  
DIRECTOR  
DIN NO. 01188001







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

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

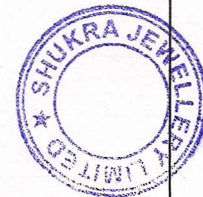
**Shukra Jewellery Limited**

**STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019 (RS. IN LAKH)**

Particulars	For the Half Year Ended 30th September, 2019	For the Year Ended 31 March 2019	For the Half Year ended 30th September, 2018
	(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	21.44	35.52	(11.61)
<u>Adjustments for:-</u>			
Finance Cost	14.73	19.77	45.04
Depreciation and Amortisation	5.41	14.23	7.08
<b>Operating Profit/(Loss) before changes in Working Capital</b>	<b>41.58</b>	<b>69.52</b>	<b>40.51</b>
<u>Changes In Working Capital</u>			
Increase /(Decrease) in Trade Payables	(44.48)	(19.45)	(91.15)
Increase /(Decrease) in Other Current Liabilities	(147.70)	(195.27)	(371.86)
Increase /(Decrease) in Short Term Provision		(0.43)	
(Increase) /Decrease in Inventories	1,718.12	(1,555.44)	(830.86)
(Increase) /Decrease in Trade Receivables	(341.05)	2,199.23	1012.43
(Increase) /Decrease in Other Current Assets	(32.54)	(42.73)	(102.53)
<b>Operating Profit/(Loss) after changes in Working Capital</b>	<b>1,193.93</b>	<b>455.44</b>	<b>(343.46)</b>
Less: Taxes Paid	-	(6.57)	(7.00)
<b>Net Cash Flow from Operating Activities (A)</b>	<b>1,193.93</b>	<b>448.87</b>	<b>(350.46)</b>
<b>(B) Cash flow from Investing Activities</b>			
Purchase of Fixed Assets	-	(0.50)	(0.33)
Proceeds from Advances	112.80	(1,213.48)	(759.79)
<b>Net Cash Flow from Investing Activities (B)</b>	<b>112.80</b>	<b>(1,213.98)</b>	<b>(760.12)</b>
<b>(C) Cash flow from Financing Activities</b>			
Proceeds from Borrowings(net of repayment)	(191.95)	394.58	414.880
Finance Cost	(14.73)	(19.77)	(45.04)
Other Non Current Assets Changes	(1,153.83)	401.19	952.85
<b>Net Cash Flow from Financing Activities (C)</b>	<b>(1,360.51)</b>	<b>776.00</b>	<b>1,322.69</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)</b>	<b>(53.78)</b>	<b>10.89</b>	<b>212.11</b>
Cash and Cash Equivalents at the Beginning of the Period	109.19	98.30	98.30
<b>Cash and Cash Equivalents at the Ending of the Period</b>	<b>55.41</b>	<b>109.19</b>	<b>310.41</b>

FOR SHUKRA JEWELLERY LIMITED

*CHS*  
CHANDRAKANT SHAH  
DIRECTOR  
DIN NO. 01188001



Date: 14th November, 2019  
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 Half year ended 30.09.2019. 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 Information 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 inquire of Company personnel and analytical procedures applied to financial data and thus provide 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 standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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: 19176178AAAABT2486



Place : Ahmedabad

Date :14/11/2019



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.com



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

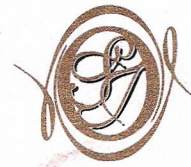
232, Pancharatna, Opera House, Mumbai - 400004. Tel.: 23672992. Telefax: 23631867, email : shukrajewellery@yahoo.co.in

**PART 1 CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED SEPTEMBER 30, 2019**

PARTICULARS	RS. IN LAKHS					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2019 (Unaudited)	30.06.2019 (Unaudited)	30.09.2018 (Unaudited)	30.09.2019 (Unaudited)	30.09.2018 (Unaudited)	31.03.2019 (Audited)
<b>1 Income from Operations</b>						
(a) Net sales/income from operations (Net of Excise duty)	1862.35	441.14	60.75	2303.49	395.34	1799.02
(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	121.46
<b>Total Income from operations(net)</b>	<b>1862.35</b>	<b>441.14</b>	<b>60.75</b>	<b>2303.49</b>	<b>395.34</b>	<b>1920.48</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	1312.38	404.50	15.66	1716.88	211.21	1336.02
(b) Purchases of stock-in-trade	0.00	0.00	24.25	0.00	77.80	596.60
(c) Changes in inventories of finished goods work-in-progress and stock in-trade	360.43	27.51	9.20	387.94	-0.99	-267.70
(d) Employee benefits expenses	7.90	3.06	10.77	10.96	21.66	52.18
(e) Finance Cost	8.75	5.98	21.62	14.73	45.04	19.77
(f) Depreciation and amortisation expenses	5.41	0.00	7.08	5.41	7.08	14.23
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	91.38	54.75	19.24	146.13	45.15	133.85
<b>Total Expenses</b>	<b>1786.25</b>	<b>495.80</b>	<b>107.82</b>	<b>2282.05</b>	<b>406.95</b>	<b>1884.95</b>
<b>3 Profit/(Loss) before exceptional items and tax</b>	<b>76.10</b>	<b>-54.66</b>	<b>-47.07</b>	<b>21.44</b>	<b>-11.61</b>	<b>35.53</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>76.10</b>	<b>-54.66</b>	<b>-47.07</b>	<b>21.44</b>	<b>-11.61</b>	<b>35.53</b>
<b>6 Tax Expenses</b>						
(a) Current Tax	0.00	0.00	0.00	0.00	0.00	-6.57
(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-5.76
<b>7 Profit/(Loss) for the period from continuing Operations</b>	<b>76.10</b>	<b>-54.66</b>	<b>-47.07</b>	<b>21.44</b>	<b>-11.61</b>	<b>23.20</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>76.10</b>	<b>-54.66</b>	<b>-47.07</b>	<b>21.44</b>	<b>-11.61</b>	<b>23.20</b>
<b>9 Other Comprehensive Income/(Loss)</b>						
A (i) Items that will not be reclassified to the profit or loss	5.37	0.00	0.00	5.37	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	0.00	0.00	0.00	0.00	3.70	107.55
(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 (3+9)</b>	<b>81.47</b>	<b>-54.66</b>	<b>-47.07</b>	<b>26.81</b>	<b>-7.91</b>	<b>130.75</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	0.56	-0.40	-0.35	0.16	-0.09	0.02
(b) Diluted	0.56	-0.40	-0.35	0.16	-0.09	0.02







# Shukra

**JEWELLERY  
LIMITED**

## CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

RS. IN LAKH

Particulars	UNAUDITED	AUDITED
	AS AT HALF YEAR ENDED 30.09.2019	AS AT YEAR ENDED 31.03.2019
<b>A ASSETS</b>		
<b>1 Non-current Assets</b>		
Property, plant and equipment	60.52	65.93
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	92.59	87.22
(ii) Loan	2440.99	2521.08
(iii) Other Financial assets	0.00	0.00
(iv) Trade Receivables	847.08	506.03
Deferred Tax Assets	19.65	19.65
Non-Current Tax Assets	0.00	0.00
<b>Total Non-Current Assets</b>	<b>3641.19</b>	<b>3380.27</b>
<b>Current Assets</b>		
Inventories	2510.22	4228.34
Financial assets	0.00	0.00
(i) Trade Receivables	37.92	37.92
(ii) Cash and Cash Equivalents	55.41	109.19
(iii) Bank Balances Other than (iii) above	0.00	-0.00
(iv) Loans	139.51	172.21
(v) Others	0.00	0.00
Other Current Assets	102.57	70.04
<b>Total Current Assets</b>	<b>2845.63</b>	<b>4617.70</b>
<b>Total Assets</b>	<b>6486.82</b>	<b>7997.97</b>
<b>EQUITY AND LIABILITIES</b>		
Equity	1299.04	1299.04
Equity Share Capital	0.00	0.00
Other Equity	2254.24	2227.43
<b>Total Equity</b>	<b>3553.28</b>	<b>3526.47</b>
<b>Non Current Liabilities</b>		
Long Term Provisions	0.00	0.00
Loan	116.35	130.13
Other Non current Liabilities	1532.37	2686.21
<b>Current Liabilities</b>		
Financial Liabilities	0.00	0.00
(i) Trade Payable	425.11	469.59
(ii) Other Financial Liabilities	0.00	0.00
Loan	746.77	924.94
Short Term Provisions	0.00	0.00
Other Current Liabilities	106.37	254.06
Current Tax Provisions	6.57	6.57
<b>Total Current Liabilities</b>	<b>2933.54</b>	<b>4471.50</b>
<b>Total Equity &amp; Liabilities</b>	<b>6486.82</b>	<b>7997.97</b>

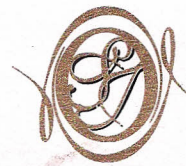
PLACE : AHMEDABAD  
 DATE : 14.11.2019

FOR SHUKRA JEWELLERY LIMITED

*Chandrakant Shah*  
 CHANDRAKANT SHAH  
 DIRECTOR  
 DIN NO. 01188051







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

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

**Shukra Jewellery Limited**

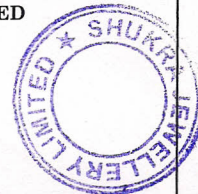
**CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019 (RS. IN LAKH)**

Particulars	For the Half Year Ended 30th September, 2019	For the Year Ended 31 March 2019	For the Half Year ended 30th September, 2018
	(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	21.44	35.52	(11.61)
<u>Adjustments for:-</u>			
Finance Cost	14.73	19.77	45.04
Depreciation and Amortisation	5.41	14.23	7.08
<b>Operating Profit/(Loss) before changes in Working Capital</b>	<b>41.58</b>	<b>69.52</b>	<b>40.51</b>
<u>Changes In Working Capital</u>			
Increase /(Decrease) in Trade Payables	(44.48)	(19.45)	(91.15)
Increase /(Decrease) in Other Current Liabilities	(147.70)	(195.27)	(371.86)
Increase /(Decrease) in Short Term Provision		(0.43)	
(Increase) /Decrease in Inventories	1,718.12	(1,555.44)	(830.86)
(Increase) /Decrease in Trade Receivables	(341.05)	2,199.23	1012.43
(Increase) /Decrease in Other Current Assets	(32.54)	(42.73)	(102.53)
<b>Operating Profit/(Loss) after changes in Working Capital</b>	<b>1,193.93</b>	<b>455.44</b>	<b>(343.46)</b>
Less: Taxes Paid	-	(6.57)	(7.00)
<b>Net Cash Flow from Operating Activities (A)</b>	<b>1,193.93</b>	<b>448.87</b>	<b>(350.46)</b>
<b>(B) Cash flow from Investing Activities</b>			
Purchase of Fixed Assets	-	(0.50)	(0.33)
Proceeds from Advances	112.80	(1,213.48)	(759.79)
<b>Net Cash Flow from Investing Activities (B)</b>	<b>112.80</b>	<b>(1,213.98)</b>	<b>(760.12)</b>
<b>(C) Cash flow from Financing Activities</b>			
Proceeds from Borrowings(net of repayment)	(191.95)	394.58	414.880
Finance Cost	(14.73)	(19.77)	(45.04)
Other Non Current Assets Changes	(1,153.83)	401.19	952.85
<b>Net Cash Flow from Financing Activities (C)</b>	<b>(1,360.51)</b>	<b>776.00</b>	<b>1,322.69</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)</b>	<b>(53.78)</b>	<b>10.89</b>	<b>212.11</b>
Cash and Cash Equivalents at the Beginning of the Period	109.19	98.30	98.30
<b>Cash and Cash Equivalents at the Ending of the Period</b>	<b>55.41</b>	<b>109.19</b>	<b>310.41</b>

0

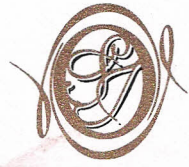
FOR SHUKRA JEWELLERY LIMITED

*CHANDRAKANT SHAH*  
 CHANDRAKANT SHAH  
 DIRECTOR  
 DIN NO. 01188001



Date: 14th November, 2019  
 Place: Ahmedabad





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

Date: 14.11.2019

To,

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

**Sub : Outcome of the Board Meeting Held On 14<sup>th</sup> November, 2019 under Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

**Ref : Security Code : 523790**

Dear Sir,

With reference to the captioned subject kindly note that the Board Meeting of the Company was held on Thursday, 14<sup>th</sup> November, 2019 at 16.30 p.m. and outcome of the same was as under:-

1. Considered and Approved the Unaudited Financial Results for the Quarter/Half Year ended 30<sup>th</sup> September, 2019.
2. Any other matter considered with the chair.

The Meeting was concluded at 19.10 p.m.

Kindly take a note of the same and acknowledge.

Thanking You,

For Shukra Jewellery Limited

*CHS*

Chandrakant H. Shah  
Director  
(Din NO.:01188001)







# S K Jha & Co.

CHARTERED ACCOUNTANTS

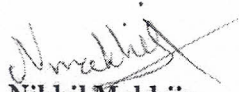
Office : 204, Iscon Plaza, Nr. ISRO, Satellite Road, Satellite, Ahmedabad-380015.  
Tel : +91 79 48901576. Telefax: 079-26926104 • Mob : +91 98240 44820 • www.caskjha.com • Email : satyendrojha@hotmail.com, skjha5@hotmail.com

## 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 Half year ended 30.09.2019. 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 Information 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 inquire of Company personnel and analytical procedures applied to financial data and thus provide 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 consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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: 19176178AAAABU7793



Place : Ahmedabad  
Date :14/11/2019