

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



Shukra
JEWELLERY
LIMITED

Date: 14.11.2022

To
The Manager
Department of Corporate Services
BSE Ltd.
Dalal Street, Fort
Mumbai - 400 001

Sub. - : Outcome of Board Meeting

Ref. - : Scrip Code - 523790

Dear Sir / Madam,

The Board of Directors at their Meeting held on November 14th, 2022 has approved the Un-audited Financial results for the quarter ended 30th September 2022. As per Regulation 33 of Listing Regulations, the financial results and Limited review report are enclosed herewith for your records.

Meeting concluded at 7:00 p.m.

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

Thanking you,

Yours faithfully,

For, SHUKRA JEWELLERY LIMITED

CHANDRAKANT HIMMATLAL SHAH
DIRECTOR
DIN: 01188001

Encl: As above



Shukra
JEWELLERY

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

PART 1 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER/SIX MONTH ENDED SEPTEMBER, 2021 LIMITED

PARTICULARS	RS. IN LAKHS					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2022 (Unaudited)	30.06.22 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (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	52.06	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	146.19	225.85
2 Expenses						
(a) Cost of materials consumed	-	0.00	8.13	0.00	33.55	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	0.12	0.87	9.56	0.99	0.45	10.55
(e) Finance Cost	144.54	0.02	-0.46	144.56	0.67	4.12
(f) Depreciation and amortisation expenses	2.78	0.00	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	1.15	4.36	1.59	5.51	6.69	1.90
Total Expenses	148.59	5.25	146.05	153.84	44.55	215.23
3 Profit/(Loss) before exceptional items and tax	-148.59	-5.25	-134.04	-153.84	101.64	10.62
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax	-148.59	-5.25	-134.04	-153.84	101.64	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	-148.59	-5.25	-134.04	-153.84	101.64	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	-148.59	-5.25	-134.04	-153.84	101.64	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	-5.81	-0.02	-16.86	-5.83	-21.69	-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)	-154.40	-5.27	-150.90	-159.67	79.95	-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 captial (Rs.)						
(a) Basic	(1.09)	(0.04)	(0.99)	-1.13	0.75	0.05
(b) Diluted	(1.09)	(0.04)	(0.99)	-1.13	0.75	0.05



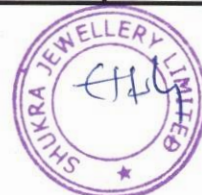


CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

Particulars	UNAUDITED	AUDITED
	AS AT QUARTER ENDED 30.09.2022	AS AT YEAR ENDED 31.03.2022
A ASSETS		
1 Non-current Assets		
Property, plant and equipment	41.20	43.98
Good will	180.35	180.35
Capital Work in Progress	0.00	0.00
Intangible assets	0.00	0.00
Financial assets	0.00	0.00
(i) Investment	37.87	43.70
(ii) Loan	2340.59	1985.95
(iii) Other Financial assets	0.00	0.00
(iv) Trade Receivables	441.82	441.82
Deffered Tax Assets	13.99	13.99
Other Non-Current Tax Assets	0.00	0.00
Total Non-Current Assets	3055.82	2709.79
Current Assets		
Inventories	1209.26	1187.53
Financial assets	0.00	0.00
(i) Trade Receivables	118.52	118.52
(ii) Cash and Cash Equivalents	3.71	15.10
(iii) Bank Balances Other than (iii) above	0.00	0.00
(iv) Loans	155.39	155.39
(v) Others	0.00	0.00
Other Current Assets	67.20	58.54
Total Current Assets	1554.08	1535.09
Total Assets	4609.90	4244.87
EQUITY AND LIABILITIES		
Equity	1299.04	1299.04
Equity Share Capital	0.00	0.00
Other Equity	2075.19	2234.85
Total Equity	3374.23	3533.89
Non Current Liabilities		
Long Term Provisions	0.00	0.00
Loan	399.77	0.00
Other Non current Liabilities	0.00	0.00
Current Liabilities	0.00	0.00
Financial Liabilities	0.00	0.00
(i) Trade Payable	582.03	530.00
(ii) Other Financial Liabilities	0.00	0.00
Loan	35.30	35.30
Short Term Provisions	0.00	0.00
Other Current Liabilities	216.91	144.02
Current Tax Provisions	1.66	1.66
Total Current Liabilities	1235.67	710.98
Total Equity & Liabilities	4609.90	4244.87

PLACE : AHMEDABAD

DATE : 14/11/2022





Shukra

JEWELLERY

LIMITED

PART 1 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/SIX MONTH ENDED SEPTEMBER 30, 2022

PARTICULARS	RS. IN LAKHS					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.22 (Unaudited)	30.06.22 (Unaudited)	30.09.21 (Unaudited)	30.09.22 (Unaudited)	30.09.21 (Unaudited)	31.03.2022 (Audited)
1 Income from Operations						
(a) Net sales/income from operations (Net of Excise duty)	-	-	12.00	-	52.06	219.96
(b) Other Operating Income	-	-	0.01	-	94.13	5.89
Total Income from operations(net)	-	-	12.01	-	146.19	225.85
2 Expenses						
(a) Cost of materials consumed	-	-	8.14	-	33.55	67.60
(b) Purchases of stock-in-trade	-	-	-	-	-	124.03
© Chages in inventories of finished goods work-in-progress and stock in-trade	-	-	-	-	-	-
(d) Employee benefits expenses	0.11	0.87	-	0.98	0.45	10.55
(e) Finance Cost	144.54	0.02	-0.46	144.56	0.67	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	1.15	4.36	1.59	5.51	6.69	1.90
Total Expenses	148.58	5.25	12.46	153.83	44.55	215.23
3 Profit/(Loss) before exceptional items and tax	-148.58	-5.25	-0.45	-153.83	101.64	10.62
4 Exceptional Items	-	-	-	-	-	-
5 Profit/(Loss) before tax	-148.58	-5.25	-0.45	-153.83	101.64	10.62
6 Tax Expenses						
(a) Current Tax	-	-	-	-	-	-1.66
(b) Deferred Tax	-	-	-	-	-	-1.86
7 Profit/(Loss) for the period from continuing Operations	-148.58	-5.25	-0.45	-153.83	101.64	7.11
Profit/(Loss) from discontinued operations	-	-	-	-	-	-
Tax expenses from discontinued operations	-	-	-	-	-	-
8 Profit/(Loss) from discontinued operations	-148.58	-5.25	-0.45	-153.83	101.64	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	-0.60	-34.77	-16.73	-35.37	-104.45	-16.73
(ii) Income tax relating to items that will be reclassified to the profit or loss	-	-	-	-	-	-
10 Total Comprehensive Income for the period (3+9)	-149.18	-40.02	-17.18	-189.20	-2.81	-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 captial (Rs.)						
(a) Basic	-1.09	-0.04	-0.00	0.75	0.75	0.05
(b) Diluted	-1.09	-0.04	-0.00	0.75	0.75	0.05





Shukra

JEWELLERY LIMITED

STATEMENT OF ASSETS AND LIABILITIES

RS. IN LAKH

Particulars	UNAUDITED	AUDITED
	AS AT QUARTER ENDED 30.09.2022	AS AT YEAR ENDED 31.03.2022
A ASSETS		
1 Non-current Assets		
Property, plant and equipment	41.20	43.98
Capital Work in Progress	-	-
Intangible assets	-	-
Financial assets	-	-
(i) Investment	151.05	186.42
(ii) Loan	-	-
(iii) Other Financial assets	-	-
(iv) Trade Receivables	441.82	441.82
Deffered Tax Assets	13.99	13.99
Other Non-Current Assets	2,369.59	1,985.95
Total Non-Current Assets	3,017.65	2,672.16
Current Assets		
Inventories	1,209.26	1,187.53
Financial assets	-	-
(i) Trade Receivables	118.52	118.52
(ii) Cash and Cash Equivalents	3.71	15.10
(iii) Bank Balances Other than (iii) above	-	-
(iv) Loans	155.39	155.39
(v) Others	-	-
Other Current Assets	67.19	58.54
Total Current Assets	1,554.07	1,535.08
Total Assets	4,571.72	4,207.24
EQUITY AND LIABILITES		
Equity		
Equity Share Capital	1,299.04	1,299.04
Other Equity	2,008.01	2,197.22
Total Equity	3,307.05	3,496.26
Non Current Liabilities		
Long Term Provisions	-	-
Loan	399.77	-
Other Non current Liabilities	-	-
Current Liabilities		
Financial Liabilites	-	-
(i) Trade Payable	582.03	582.18
(ii) Other Financial Liabilities	-	-
Loan	35.30	35.30
Short Term Provisions	-	-
Other Current Liabilities	245.91	91.85
Current Tax Provisions	1.66	1.65
Total Current Liabilities	1,264.67	710.98
Total Equity & Liabilities	4,571.72	4,207.24

FOR SHUKRA JEWELLERY LIMITED

PLACE : Ahmedabad
DATE : 14/11/22



Handwritten Signature
CHANDRAKANT SHAH
DIRECTOR
DIN NO. 01188001



Shukra JEWELLERY LIMITED

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

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

PARTICULARS	RS. IN LAKHS					
	QUARTER ENDED			SIX MONTHS ENDED		YEAR ENDED
	30.09.2022 (Unaudited)	30.06.22 (Unaudited)	30.09.21 (Unaudited)	30.09.22 (Unaudited)	30.09.21 (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	-	-	12.009	0.00	146.19	102.23
Total	-	0.000	12.009	0.00	146.19	219.96
2 Segment Results :						
Dimaond Business	-	-	0.000	0	0.00	-11.01
Real Estate Business	-1.43	-0.87	2.965	-2.29	110.64	6.12
Total	-1.43	-0.87	2.965	-2.29	110.64	-4.89
Add: Other Unallocable Income net of unallocable	-	-	-		0.00	5.89
Less Other Unallocable Exp	2.61	4.36	3.88	6.97	8.34	-13.75
Less Finance Cost	144.54	0.02	-0.46	144.56	0.67	4.12
Profit Before Tax	148.58	-5.25	-0.45	-153.83	101.63	10.62
3 Segment Assets :						
Dimaond Business	84.30	1662.71	589.84	84.30	589.84	1690.95
Real Estate Business	3705.63	2308.75	3892.42	3705.63	3892.42	2296.88
Corporate (Unallocated)	781.79	184.63	251.44	781.79	251.44	219.41
Total	4571.72	4156.09	4733.70	4571.72	4733.70	4207.24
4 Segment Liabilities :						
Diamond Business	0.00	583.51	0.00	0.00	0.00	0.00
Real Estate	1129.56	109.28	1209.21	1129.56	1209.21	674.36
Corporate (Unallocated)	135.11	7.07	21.41	135.11	21.41	35.57
Total	1264.67	699.86	1230.62	1230.63	1230.62	709.93
5 Captial Employed : (Segment Assets- Segment Liabilities)						
Diamond Business	84.300	1079.200	589.843	84.30	589.84	1690.95
Real Estate	2576.070	2199.470	2683.210	2576.07	2683.21	1622.51
Corporate (unallocated)*	646.680	177.560	230.030	646.68	230.03	183.84
Total	3307.050	3456.230	3503.083	3307.05	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 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.

Place : AHMEDABAD

Date : 14/11/2022





Shukra
JEWELLERY
LIMITED

Shukra Jewellery Limited
CASH FLOW STATEMENT FOR QUARTER/SIX MONTH ENDED SEPTEMBER 30, 2022

Particulars	For the quarter ended 30th September 2022	For the year ended 31st March 2022
(A) Cash flow from Operating Activities		
Profit/ (Loss) before extraordinary items and tax	(153.83)	10.62
<u>Adjustments for:-</u>		
Finance Cost	144.56	2.95
Depreciation and Amortisation	2.78	7.02
Operating Profit/(Loss) before changes in Working Capital	(6.49)	20.59
<u>Changes In Working Capital</u>		
Increase /(Decrease) in Trade Payables	(0.15)	12.62
Increase /(Decrease) in Other Current Liabilities	154.06	(114.31)
Increase /(Decrease) in Short Term Provision	-	(1.69)
(Increase) /Decrease in Inventories	(21.73)	10.14
(Increase) /Decrease in Trade Receivables	-	80.51
(Increase) /Decrease in Other Current Assets	(8.65)	(21.92)
Operating Profit/(Loss) after changes in Working Capital	117.04	(14.05)
Less: Taxes Paid	-	(1.66)
Net Cash Flow from Oprating Activities (A)	117.04	(15.71)
(B) Cash flow from Investing Activities		
Purchase of Fixed Assets	-	(4.09)
Proceeds from Advances	-	(0.25)
Other Non Current Assets Changes	(383.64)	496.68
Net Cash Flow from Investing Activities (B)	(383.64)	492.34
(C) Cash flow from Financing Activities		
Proceeds from Borrowings(net of repayment)	399.77	(463.12)
Finance Cost	(144.56)	(2.95)
Net Cash Flow from Financing Activities (C)	255.21	(466.08)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(11.39)	10.56
Cash and Cash Equivalents at the Beginning of the Period	15.10	4.55
Cash and Cash Equivalents at the Ending of the Period	3.71	15.10

Place: Ahmedabad
DATE: 14/11/2022



FOR SHUKRA JEWELLERY LIMITED

Chandrakant Shah
CHANDRAKANT SHAH
DIRECTOR
DIN NO. 01188001



PART III SELECT INFORMATION FOR THE PERIOD QUARTER/SIX MONTH ENDED 30TH SEPTEMBER, 2022

A	PARTICULAR	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	PARTICULARS OF SHAREHOLDING						
	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 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	5759900
	Percentage of shares(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	6 months ended 30.09.2022
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 14.11.2022. The Limited Review of the Financial results for the quarter ended 30th September, 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.





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 2nd Quarter and six months ended 30.09.2022. 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 : 22607597BDCNGL7397

Date : 14/11/2022
Place : Ahmedabad



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 2nd Quarter and six months ended 30.09.2022. 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 : 22607597BDCNAA1782

Date : 14/11/2022
Place : Ahmedabad