



Shukra
JEWELLERY
LIMITED

Date: 09.11.2023

To,
The Manager
Bombay Stock Exchange Limited,
The Corporate Relationship Department,
14th Floor, New Trading Ring,
Rotunda Building, Phiroze Jeejeebhoy Tower,
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 09.11.2023 has approved the following agenda items inter alia:

1. The Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended September 30, 2023;

2. Limited Review Report from the Statutory Auditors of the Company in respect with un-audited standalone and consolidated Financial Results of the Company for the quarter ended September 30, 2023.

Meeting commenced at 8⁰⁰ P.M. and concluded at 9³⁰ P.M.(IST)

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

Thanking you,
Yours faithfully,

FOR, SHUKRA JEWELLERY LIMITED

CH

CHANDRAKANT HIMMATLAL SHAH
DIRECTOR
DIN: 01188001
Encl: As above



Shukra

JEWELLERY
LIMITED

232, Rancharatna, Opera House, Mumbai - 400004. Tel : 23672992, Telefax: 23631867, email : shukrajewellery@yahoo.co.in
STATEMENT OF ASSETS AND LIABILITIES

RS. IN LAKH

Particulars	UNAUDITED	AUDITED
	AS AT QUARTER ENDED 30.06.2023	AS AT YEAR ENDED 31.03.2023
A ASSETS		
1 Non-current Assets		
Property, plant and equipment	36.01	38.42
Capital Work in Progress	-	-
Intangible assets	-	-
Financial assets		
(i) Investment	83.65	78.63
(ii) Loan	-	-
(iii) Other Financial assets	-	-
(iv) Trade Receivables	446.65	446.65
Deferred Tax Assets	12.24	12.24
Other Non-Current Assets	1,798.54	1,778.73
Total Non-Current Assets	2,377.09	2,354.67
Current Assets		
Inventories	1,097.90	1,230.95
Financial assets	-	-
(i) Trade Receivables	167.51	167.51
(ii) Cash and Cash Equivalents	1.09	3.79
(iii) Bank Balances Other than (iii) above	-	-
(iv) Loans	370.98	385.69
(v) Others	-	-
Other Current Assets	79.08	79.16
Total Current Assets	1,716.56	1,867.10
Total Assets	4,093.65	4,221.77
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,299.04	1,299.04
Other Equity	2,100.76	2,089.37
Total Equity	3,399.80	3,388.41
Non Current Liabilities		
Long Term Provisions	-	-
Loan	-	-
Other Non current Liabilities	-	-
Current Liabilities		
Financial Liabilities		
(i) Trade Payable	731.70	725.09
(ii) Other Financial Liabilities		
Loan	40.38	45.30
Short Term Provisions	-	-
Other Current Liabilities	-78.54	62.61
Current Tax Provisions	0.31	0.31
Total Current Liabilities	693.85	833.31
Total Equity & Liabilities	4,093.65	4,221.72

FOR SHUKRA JEWELLERY LIMITED

PLACE : Ahmedabad
 DATE : 30/09/2023

Handwritten Signature
 CHANDRAKANT SHAH
 DIRECTOR
 DIN NO. 01188001



Shukra
JEWELLERY
LIMITED

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

PART 1: STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2023

PARTICULARS	RS. IN LAKHS					
	QUARTER ENDED			Half year ended		YEAR ENDED
	30.09.23 (Unaudited)	30.06.23 (Unaudited)	30.09.22 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
1 Income from Operations						
(a) Net sales/income from operations (Net of Excise duty)	55.40	109.40	-	164.80	-	164.54
(b) Other Operating Income	-	-	-	-	-	21.71
Total Income from operations(net)	55.40	109.40	-	164.80	-	186.25
2 Expenses						
(a) Cost of materials consumed	50.42	86.81	-	137.23	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-	162.97
© Changes in inventories of finished goods work-in-progress and stock-in-trade	-	-	-	-	-	-14.96
(d) Employee benefits expenses	-	2.00	0.11	2.00	0.98	0.12
(e) Finance Cost	-	0.01	144.54	0.01	144.56	8.75
(f) Depreciation and amortisation expenses	2.41	-	2.78	2.41	2.78	5.55
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	16.78	-	1.15	16.78	5.51	21.81
Total Expenses	69.61	88.82	148.58	158.43	153.83	184.24
3 Profit/(Loss) before exceptional items and tax	-14.21	20.58	-148.58	6.37	-153.83	2.01
4 Exceptional Items						
5 Profit/(Loss) before tax	-14.21	20.58	-148.58	6.37	-153.83	2.01
6 Tax Expenses						
(a) Current Tax	-	-	-	-	-	-0.31
(b) Deferred Tax	-	-	-	-	-	-1.75
7 Profit/(Loss) for the period from continuing Operations	-14.21	20.58	-148.58	6.37	-153.83	-0.05
Profit/(Loss) from discontinued operations	-	-	-	-	-	-
Tax expenses from discontinued operations	-	-	-	-	-	-
8 Profit/(Loss) from discontinued operations	-14.21	20.58	-148.58	6.37	-153.83	-0.05
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	7.53	-2.51	-0.60	5.02	-35.37	-107.79
(ii) Income tax relating to items that will be reclassified to the profit or loss	-	-	-	-	-	-
10 Total Comprehensive Income for the period (8+9)	-6.68	18.07	-149.18	11.39	-189.20	-107.84
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	-0.10	0.15	-1.09	0.05	-1.13	0.05
(b) Diluted	-0.10	0.15	-1.09	0.05	-1.13	0.05

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PART III SELECT INFORMATION FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

	PARTICULAR	QUARTER ENDED			Half year ended		YEAR ENDED
		30.09.23	30.06.23	30.09.22	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A	PARTICULARS OF SHAREHOLDING						
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 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 30.09.2023
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

- 1 The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 09.11.2023 The Limited Review of the Financial results for the quarter ended 30th September, 2023 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. .

Handwritten signature

Place : AHMEDABAD
 Date : 09/11/2023



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

PARTICULARS	RS.IN LAKHS					
	QUARTER ENDED			Half year ended		YEAR ENDED
	30.06.23 (Unaudited)	30.06.23 (Unaudited)	30.09.22 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
1 Segment Revenue:						
(a) Net sales/income from operations						
Dimaond Business	-	-	0.000	0.00	0.00	164.54
Real Estate Business	55.40	109.40	0.000	164.80	0.00	0.00
Total	55.400	109.400	0.000	164.80	0.00	164.54
2 Segment Results :						
Dimaond Business*	-	-	0.000	0	0.00	21.36
Real Estate Business	4.98	22.59	-1.430	27.57	-2.29	8.24
Total	4.98	22.59	-1.430	27.570	-2.29	29.60
Add: Other Unallocable Income net of unallocable	-	-	-	0.00	0.00	0.19
Less Other Unallocable Exp	19.19	2.00	2.61	21.19	6.97	8.75
Less Finance Cost	-	0.01	144.54	0.01	144.56	19.03
Profit Before Tax	-14.21	20.58	-148.58	6.37	-153.82	2.01
3 Segment Assets :						
Dimaond Business	640.10	931.90	84.30	640.10	84.30	931.90
Real Estate Business	2150.66	2001.65	3705.63	2150.66	3705.63	2263.94
Corporate (Unallocated)	1303.01	1560.18	781.79	1303.01	781.79	1025.88
Total	4093.77	4493.73	4571.72	4093.77	4571.72	4221.72
4 Segment Liabilities :						
Diamond Business	0.00	220.68	0.00	0.00	0.00	220.68
Real Estate	456.57	301.24	1129.56	456.57	1129.56	425.87
Corporate (Unallocated)	237.29	591.12	135.11	237.29	135.11	186.45
Total	693.86	1113.04	1264.67	693.86	1264.67	833.00
5 Captial Employed :						
(Segment Assets- Segment Liabilities)						
Diamond Business	640.100	711.220	84.300	640.10	84.30	711.22
Real Estate	1694.090	1700.410	2576.070	1694.09	2576.07	1838.07
Corporate (unallocated)*	1065.720	969.060	646.680	1065.72	646.88	839.43
Total	3399.910	3380.690	3307.050	3399.91	3307.25	3388.72

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.

(Signature)



Shukra Jewellery Limited
CASH FLOW STATEMENT FOR QUARTER ENDED Sept 30, 2023

Particulars	For the quarter ended 30th Sept 2023	For the year ended 31st March 2023
(A) Cash flow from Operating Activities		
Profit/ (Loss) before extraordinary items and tax	6.37	2.01
<u>Adjustments for:-</u>		
Finance Cost	0.01	5.55
Depreciation and Amortisation	2.41	8.75
Operating Profit/(Loss) before changes in Working Capital	8.79	16.31
<u>Changes in Working Capital</u>		
Increase /(Decrease) in Trade Payables	6.61	145.11
Increase /(Decrease) in Other Current Liabilities	(141.15)	(29.24)
Increase /(Decrease) in Short Term Provision	-	(1.34)
(Increase) /Decrease in Inventories	133.05	(43.42)
(Increase) /Decrease in Trade Receivables	-	(53.82)
(Increase) /Decrease in Other Current Assets	0.03	(17.26)
Operating Profit/(Loss) after changes in Working Capital	7.33	16.34
Less: Taxes Paid	-	(0.31)
Net Cash Flow from Operating Activities (A)	7.33	16.03
(B) Cash flow from Investing Activities		
Purchase of Fixed Assets	-	(225.80)
Proceeds from Advances	15.11	207.22
Other Non Current Assets Changes	(19.81)	-
Net Cash Flow from Investing Activities (B)	(4.70)	(18.58)
(C) Cash flow from Financing Activities		
Proceeds from Borrowings(net of repayment)	(4.92)	-
Finance Cost	(0.01)	(8.75)
Net Cash Flow from Financing Activities (C)	(4.93)	(8.75)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(2.30)	(11.30)
Cash and Cash Equivalents at the Beginning of the Period	3.80	15.10
Cash and Cash Equivalents at the Ending of the Period	1.50	3.80

Place: Ahmedabad
 DATE: 09/11/2023

FOR SHUKRA JEWELLERY LIMITED

CHS
 CHANDRAKANT SHAH
 DIRECTOR
 DIN NO. 01188001



Shukra
JEWELLERY
LIMITED

232, Pandhara, Opera House, Mumbai - 400004. Tel.: 23672992. Telefax: 23631857, email : shukrajewellery@yahoo.co.in

PART 1 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER/THREE MONTH ENDED JUNE, 2023

PARTICULARS	RS. IN LAKHS					
	QUARTER ENDED			Half year ended		YEAR ENDED
	30.06.23	30.06.23	30.09.22	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from Operations						
(a) Net sales/Income from operations (Net of Excise duty)	55.40	109.40	-	164.80	0.00	164.54
(b) Other Operating Income	-	-	-	0.00	0.00	21.71
Total Income from operations (net)	55.40	109.40	-	164.80	0.00	186.25
2 Expenses						
(a) Cost of materials consumed	50.42	86.81	-	137.23	0.00	0.00
(b) Purchases of stock-in-trade	-	-	-	0.00	0.00	162.97
(c) Changes in inventories of finished goods work-in-progress and stock-in-trade	-	-	-	0.00	0.00	-14.96
(d) Employee benefits expenses	-	2.00	0.12	2.00	0.99	0.12
(e) Finance Cost	-	0.01	144.54	0.01	144.56	8.75
(f) Depreciation and amortisation expenses	2.41	-	2.78	2.41	2.78	5.55
(g) Other expenses/Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	16.78	-	1.15	16.78	5.51	21.81
Total Expenses	69.61	88.82	148.59	158.43	153.84	184.24
3 Profit/(Loss) before exceptional items and tax	-14.21	20.58	-148.59	6.37	-153.84	2.01
4 Exceptional items	-	-	-	0.00	0.00	0.00
5 Profit/(Loss) before tax	-14.21	20.58	-148.59	6.37	-153.84	2.01
6 Tax Expenses						
(a) Current Tax	-	-	-	-	-	-0.31
(b) Deferred Tax	-	-	-	-	-	-1.75
7 Profit/(Loss) for the period from continuing Operations	-14.21	20.58	-148.59	6.37	-153.84	-0.05
Profit/(Loss) from discontinued operations	-	-	-	0.00	0.00	0.00
Tax expenses from discontinued operations	-	-	-	0.00	0.00	0.00
8 Profit/(Loss) from discontinued operations	-14.21	20.58	-148.59	6.37	-153.84	-0.05
9 Other Comprehensive Income/(Loss)						
A (i) Items that will not be reclassified to the profit or loss	-	-	-	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
B (i) Items that will be reclassified to the profit or loss	2.05	-1.95	-5.81	0.10	-5.83	-14.79
(ii) Income tax relating to items that will be reclassified to the profit or loss	-	-	-	0.00	0.00	0.00
10 Total Comprehensive Income for the period (8+9)	-12.16	18.63	-154.40	6.47	-159.67	-14.84
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	-0.10	0.15	-1.09	0.05	-1.13	0.00
(b) Diluted	(0.10)	0.15	(1.09)	0.05	-1.13	0.00

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Shukra
JEWELLERY
LIMITED

232, Pancharatna, Opera House, CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES Jewellery@yahoo.co.in

Particulars	Unaudited		AUDITED	
	AS AT QUARTER ENDED		AS AT YEAR ENDED	
	30.09.2023		31.03.2023	
A ASSETS				
1 Non-current Assets				
Property, plant and equipment	36.01		38.42	
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	29.01		28.91	
(ii) Loan	0.00		0.00	
(iii) Other Financial assets	0.00		0.00	
(iv) Trade Receivables	446.65		446.65	
Deferred Tax Assets	12.24		12.24	
Other Non-Current Tax Assets	1798.54		1778.73	
Total Non-Current Assets	2502.80		2485.30	
Current Assets				
Inventories	1097.90		1230.95	
Financial assets	0.00		0.00	
(i) Trade Receivables	167.51		167.51	
(ii) Cash and Cash Equivalents	1.50		3.79	
(iii) Bank Balances Other than (iii) above	0.00		0.00	
(iv) Loans	370.58		164.89	
(v) Others	-0.05		0.00	
Other Current Assets	79.13		299.96	
Total Current Assets	1716.57		1867.10	
Total Assets	4219.37		4352.40	
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	1299.04		1299.04	
Other Equity	2226.48		2220.05	
Total Equity	3525.52		3519.09	
Non Current Liabilities				
Long Term Provisions	0.00		0.00	
Loan	0.00		0.00	
Other Non current Liabilities	0.00		0.00	
Current Liabilities				
Financial Liabilities	0.00		0.00	
(i) Trade Payable	731.70		725.09	
(ii) Other Financial Liabilities	0.00		0.00	
Loan	40.38		45.30	
Short Term Provisions	0.00		0.00	
Other Current Liabilities	-78.54		62.61	
Current Tax Provisions	0.31		0.31	
Total Current Liabilities	693.85		833.31	
Total Equity & Liabilities	4219.37		4352.40	

(Signature)



Jain & Golechha
Chartered Accountants

502-503 Vanijya Bhawan, Opp. Diwan Ballubhai School,
Kankariya, Ahmedabad-380022
91-78789 76505, 94090 81021, 98984 35854, 99746 96505
office@jainandgolechha.com • jainandgolechha504@gmail.com
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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 30.09.2023. 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 : 23607597BGZHA



Date : 09/11/2023
Place : Ahmedabad



Jain & Golechha
Chartered Accountants

502-503 Vanijiya Bhawan, Opp. Diwan Ballubhai School,
Kankariya, Ahmedabad-380022
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www.jainandgolechha.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 2nd Quarter and six months ended 30.09.2023. 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 : 23607597BGZHA29405

Date : 09/11/2023
Place : Ahmedabad