

Date: 12.08.2023

To,  
The Manager  
**Bombay Stock Exchange Limited,**  
The Corporate Relationship Department,  
14<sup>th</sup> 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 12.08.2023 has approved the following agenda items inter alia:

1. The Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2023;
2. Limited Review Report from the Statutory Auditors of the Company in respect with unaudited standalone and consolidated Financial Results of the Company for the quarter ended June 30, 2023.

Meeting commenced at 04:00 P.M. and concluded at 9:15 P.M.(IST)

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

Thanking you,

Yours faithfully,

**FOR, SHUKRA JEWELLERY LIMITED**

*(Handwritten Signature)*

**CHANDRAKANT HIMMATLAL SHAH**  
**DIRECTOR**

**DIN: 01188001**

Encl: As above



**PART 1 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023**

PARTICULARS	RS. IN LAKH			
	QUARTER ENDED			YEAR ENDED
	30.06.23 (Unaudited)	31.03.23 (Audited)	30.06.22 (Unaudited)	31.03.2023 (Audited)
<b>1 Income from Operations</b>				
(a) Net sales/income from operations (Net of Excise duty)	109.40	164.54	-	164.54
(b) Other Operating Income	-	21.71	-	21.71
<b>Total Income from operations(net)</b>	<b>109.40</b>	<b>186.25</b>	<b>-</b>	<b>186.25</b>
<b>2 Expenses</b>				
(a) Cost of materials consumed	86.81	-	-	-
(b) Purchases of stock-in-trade	-	162.97	-	162.97
(c) Changes in inventories of finished goods work-in-progress and stock in-trade	-	-14.96	-	-14.96
(d) Employee benefits expenses	2.00	-0.87	0.87	0.12
(e) Finance Cost	0.01	-6.31	0.02	8.75
(f) Depreciation and amortisation expenses	-	2.77	-	5.55
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	-	9.29	4.36	21.81
<b>Total Expenses</b>	<b>88.82</b>	<b>152.89</b>	<b>5.25</b>	<b>184.24</b>
<b>3 Profit/(Loss) before exceptional items and tax</b>	<b>20.58</b>	<b>33.36</b>	<b>-5.25</b>	<b>2.01</b>
<b>4 Exceptional Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5 Profit/(Loss) before tax</b>	<b>20.58</b>	<b>33.36</b>	<b>-5.25</b>	<b>2.01</b>
<b>6 Tax Expenses</b>				
(a) Current Tax	-	-0.31	-	-0.31
(b) Deferred Tax	-	-1.75	-	-1.75
<b>7 Profit/(Loss) for the period from continuing Operations</b>	<b>20.58</b>	<b>31.30</b>	<b>-5.25</b>	<b>-0.05</b>
Profit/(Loss) from discontinued operations	-	-	-	-
Tax expenses from discontinued operations	-	-	-	-
<b>8 Profit/(Loss) from discontinued operations</b>	<b>20.58</b>	<b>31.30</b>	<b>-5.25</b>	<b>-0.05</b>
<b>9 Other Comprehensive Income/(Loss)</b>				
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	-2.51	-52.22	-34.77	-107.79
(ii) Income tax relating to items that will be reclassified to the profit or loss	-	-	-	-
<b>10 Total Comprehensive Income for the period (8+9)</b>	<b>18.07</b>	<b>-20.92</b>	<b>-40.02</b>	<b>-107.84</b>
<b>11 (i) No. of Equity Shares</b>	<b>135.73</b>	<b>135.73</b>	<b>135.73</b>	<b>135.73</b>
(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year				
<b>12 Earning Per equity share captial (Rs.)</b>				
(a) Basic	0.15	0.23	-0.04	0.05
(b) Diluted	0.15	0.23	-0.04	0.05





PART 1 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER/THREE MONTH ENDED JUNE, 2023					
PARTICULARS	RS.IN LAKH:				
	QUARTER ENDED			YEAR ENDED	
	30.06.23	31.03.23	30.06.22	31.03.2023	
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	
<b>1 Income from Operations</b>					
(a) Net sales/income from operations (Net of Excise duty)	109.40	164.54	-	164.54	
(b) Other Operating Income	-	21.71	-	21.71	
<b>Total Income from operations(net)</b>	<b>109.40</b>	<b>186.25</b>	<b>-</b>	<b>186.25</b>	
<b>2 Expenses</b>					
(a) Cost of materials consumed	86.81	-	-	0.00	
(b) Purchases of stock-in-trade	-	162.97	-	162.97	
© Changes in inventories of finished goods work-in-progress and stock in-trade	-	-14.96	-	-14.96	
(d) Employee benefits expenses	2.00	-0.87	0.87	0.12	
(e) Finance Cost	0.01	-6.31	0.02	8.75	
(f) Depreciation and amortisation expenses	-	2.77	-	5.55	
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	-	9.29	4.36	21.81	
<b>Total Expenses</b>	<b>88.82</b>	<b>152.89</b>	<b>5.25</b>	<b>184.24</b>	
<b>3 Profit/(Loss) before exceptional items and tax</b>	<b>20.58</b>	<b>33.36</b>	<b>-5.25</b>	<b>2.01</b>	
<b>4 Exceptional Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	
<b>5 Profit/(Loss) before tax</b>	<b>20.58</b>	<b>33.36</b>	<b>-5.25</b>	<b>2.01</b>	
<b>6 Tax Expenses</b>					
(a) Current Tax	-	-0.31	-	-0.31	
(b) Deferred Tax	-	-1.75	-	-1.75	
<b>7 Profit/(Loss) for the period from continuing Operations</b>	<b>20.58</b>	<b>31.30</b>	<b>-5.25</b>	<b>-0.05</b>	
Profit/(Loss) from discontinued operations	-	-	-	0.00	
Tax expenses from discontinued operations	-	-	-	0.00	
<b>8 Profit/(Loss) from discontinued operations</b>	<b>20.58</b>	<b>31.30</b>	<b>-5.25</b>	<b>-0.05</b>	
<b>9 Other Comprehensive Income/(Loss)</b>					
A (i) Items that will not be reclassified to the profit or loss	-	-	-	0.00	
(ii) Income tax relating to items that will not be reclassified the profit or loss	-	-	-	0.00	
B (i) Items that will be reclassified to the profit or loss	-1.95	-1.13	-0.02	-14.79	
(ii) Income tax relating to items that will be reclassified to the profit or loss	-	-	-	0.00	
<b>10 Total Comprehensive Income for the period (8+9)</b>	<b>18.63</b>	<b>30.17</b>	<b>-5.27</b>	<b>-14.84</b>	
<b>11 (i) No. of equity shares</b>	<b>135.73</b>	<b>135.73</b>	<b>135.73</b>	<b>135.73</b>	
(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year					
<b>12 Earning Per equity share captial (Rs.)</b>					
(a) Basic	<b>0.15</b>	<b>0.23</b>	<b>-0.04</b>	<b>0.00</b>	
(b) Diluted	<b>0.15</b>	<b>0.23</b>	<b>-0.04</b>	<b>0.00</b>	



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

PARTICULARS	RS.IN LAKHS			
	QUARTER ENDED			YEAR ENDED
	30.06.23	31.03.23	30.06.2022	31.03.2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1 Segment Revenue:</b>				
(a) Net sales/income from operations				
Dimaond Business	-	164.540	0.000	164.54
Real Estate Business	109.40	0.000	0.000	0.00
<b>Total</b>	<b>109.400</b>	<b>164.540</b>	<b>0.00</b>	<b>164.54</b>
<b>2 Segment Results :</b>				
Dimaond Business	-	21.360	-0.000	21.36
Real Estate Business	22.59	9.960	-0.870	8.24
<b>Total</b>	<b>22.59</b>	<b>31.320</b>	<b>-0.87</b>	<b>29.60</b>
Add: Other Unallocable Income net of unallocable	-	0.19	0.000	0.19
Less Other Unallocable Exp	2.00	-5.82	4.360	8.75
Less Finance Cost	0.01	3.97	0.020	19.03
<b>Profit Before Tax</b>	<b>20.58</b>	<b>33.36</b>	<b>-5.25</b>	<b>2.01</b>
<b>3 Segment Assets :</b>				
Dimaond Business	931.90	931.90	1662.710	931.90
Real Estate Business	2001.65	2263.94	2308.750	2263.94
Corporate (Unallocated)	1560.18	1025.88	184.630	1025.88
<b>Total</b>	<b>4493.73</b>	<b>4221.72</b>	<b>4156.09</b>	<b>4221.72</b>
<b>4 Segment Liabilities :</b>				
Diamond Business	220.68	220.68	583.510	220.68
Real Estate	301.24	425.87	109.280	425.87
Corporate (Unallocated)	591.12	186.45	7.070	186.45
<b>Total</b>	<b>1113.04</b>	<b>833.00</b>	<b>699.86</b>	<b>833.00</b>
<b>5 Capital Employed :</b>				
<b>(Segment Assets- Segment Liabilities)</b>				
Diamond Business	711.220	711.220	1079.200	711.22
Real Estate	1700.410	1838.070	2199.470	1838.07
Corporate (unallocated)*	969.060	839.430	177.560	839.43
<b>Total</b>	<b>3380.690</b>	<b>3388.720</b>	<b>3456.23</b>	<b>3388.72</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.

*Handwritten signature/initials*

Place : AHMEDABAD

Date : 12/08/2023





**PART II SELECT INFORMATION FOR THE PERIOD ENDED 30TH JUNE, 2023**

	PARTICULAR	QUARTER ENDED			YEAR ENDED
		30.06.23	31.03.23	30.06.22	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>				
<b>1</b>	Public shareholding				
	Numbers of shares	7812900	7812900	7812900	7812900
	Percentage of Shareholding	57.56	57.56	57.56	57.56
<b>2</b>	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
	Percentage of shres(as a%of the total shareholding of promoter and promoter group)	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

	Particulars	3 months ended 30.06.2023
<b>B</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 12.08.2023. The Limited Review of the Financial results for the quarter ended 30th June, 2023 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.

HW

Place : AHMEDABAD  
Date : 12/08/2023





**JAIN & GOLECHHA**  
CHARTERED ACCOUNTANTS

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### LIMITED REVIEW REPORT

The Board of directors

Shukra Jewellery Limited

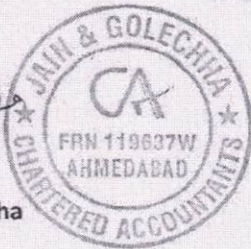
We have reviewed the accompanying statement of unaudited consolidated financial results of **Shukra Jewellery Limited** for the 1<sup>st</sup> Quarter and three months ended 30.06.2023. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial results 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

*Yash Golechha*



CA Yash Golechha  
M.No : 607597  
UDIN : 23607597BGZHAC9394

Date : 12/08/2023  
Place : Ahmedabad



**LIMITED REVIEW REPORT**

The Board of directors

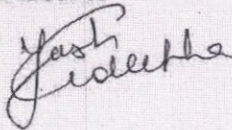
Shukra Jewellery Limited

We have reviewed the accompanying statement of unaudited financial results of **Shukra Jewellery Limited** for the 1<sup>st</sup> Quarter and three months ended 30.06.2023. 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 results 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 : 23607597BGZHAB6436



Date : 12/08/2023  
Place : Ahmedabad