



Shukra

JEWELLERY LIMITED

PART 1 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024

PARTICULARS	RS. IN LAKHS					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.24 (Unaudited)	30.09.24 (Unaudited)	31.12.23 (Unaudited)	31.12.24 (Unaudited)	31.12.23 (Unaudited)	31.03.2024 (Audited)
1 Income from Operations						
(a) Net sales/income from operations (Net of Excise duty)	14.54	204.13	-	256.67	164.80	475.26
(b) Other Operating Income	-	-	-	-	-	2.66
Total Income from operations(net)	14.54	204.13	-	256.67	164.80	477.92
2 Expenses						
(a) Cost of materials consumed	-	-	-	-	137.23	137.22
(b) Purchases of stock-in-trade	13.85	-	114.06	291.25	114.06	565.24
(c) Changes in inventories of finished goods work-in-progress and stock in-trade	-7.40	164.95	-114.06	-81.85	-114.06	-273.25
(d) Employee benefits expenses	-	-	1.42	-	3.42	3.42
(e) Finance Cost	6.05	0.17	0.09	6.22	0.10	0.14
(f) Depreciation and amortisation expenses	-	-	-	-	2.41	4.32
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	3.05	0.56	7.43	4.51	24.21	31.98
Total Expenses	15.55	165.68	8.94	220.13	167.37	469.07
3 Profit/(Loss) before exceptional items and tax	-1.01	38.45	-8.94	36.54	-2.57	8.85
4 Exceptional Items	-	-	-	-	-	-
5 Profit/(Loss) before tax	-1.01	38.45	-8.94	36.54	-2.57	8.85
6 Tax Expenses						
(a) Current Tax	-	-	-	-	-	-1.38
(b) Deferred Tax	-	-	-	-	-	-1.65
7 Profit/(Loss) for the period from continuing Operations	-1.01	38.45	-8.94	36.54	-2.57	5.82
Profit/(Loss) from discontinued operations	-	-	-	-	-	-
Tax expenses from discontinued operations	-	-	-	-	-	-
8 Profit/(Loss) from discontinued operations	-	-	-	-	-	-
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	73.01	-87.71	99.06	-50.31	104.08	290.27
(ii) Income tax relating to items that will be reclassified to the profit or loss	-	-	-	-	-	-
10 Total Comprehensive Income for the period (8+9)	72.00	-49.26	90.12	-13.77	101.51	296.09
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	-0.01	0.23	-0.07	0.27	-0.02	0.04
(b) Diluted	-0.01	0.28	-0.07	0.27	-0.02	0.04

For, Shukra Jewellery Limited

Director & Chairman
Mr Chandrakant Shah
Din : 01188001

Place : AHMEDABAD
Date : 13/02/2025



Shukra
JEWELLERY
LIMITED

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

PARTICULARS	RS. IN LAKHS					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.24 (Unaudited)	30.9.24 (Unaudited)	31.12.23 (Unaudited)	31.12.24 (Unaudited)	31.12.23 (Unaudited)	31.03.2024 (Audited)
1 Segment Revenue:						
(a) Net sales/income from operations						
Dimaond Business	14.54	204.13	0.000	256.67	0.00	320.26
Real Estate Business	-	-	109.400	0.00	164.80	157.65
Total	14.54	204.13	109.400	256.67	164.80	477.91
2 Segment Results :						
Dimaond Business	8.09	39.18	-1.800	47.27	-1.80	23.26
Real Estate Business	-	-	11.020		16.00	-2.63
Total	8.09	39.18	9.220	47.27	14.20	20.63
Add: Other Unallocable Income net of unallocable	-	-	-			0.00
Less Other Unallocable Exp	3.05	0.56	-2.52	4.51	16.67	11.64
Less Finance Cost	6.05	0.17	0.10	6.22	0.10	0.14
Profit Before Tax	-1.01	38.45	-11.64	36.54	-2.57	8.85
3 Segment Assets :						
Dimaond Business	2592.56	1557.63	784.42	2592.56	784.42	2269.87
Real Estate Business	1530.38	1224.28	3026.49	1530.38	3026.49	1530.17
Corporate (Unallocated)	331.22	386.82	504.81	331.22	504.81	400.63
Total	4454.16	3168.73	4315.72	4454.16	4315.72	4200.67
4 Segment Liabilities :						
Diamond Business	270.67	0.00	115.77	270.67	115.77	221.08
Real Estate	511.39	180.96	470.95	511.39	470.95	288.42
Corporate (Unallocated)	1.38	488.70	239.07	1.38	239.07	6.08
Total	783.44	669.66	825.79	783.44	825.79	515.58
5 Captial Employed :						
(Segment Assets- Segment Liabilities)						
Diamond Business	2321.89	1557.630	668.650	2321.89	668.65	2048.79
Real Estate	1018.99	1043.320	2555.540	1018.99	2555.54	1241.75
Corporate (unallocated)*	329.84	-101.880	265.740	329.84	265.74	394.55
Total	3670.72	2499.070	3489.930	3670.72	3489.93	3685.09

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 : 13/02/2025

For, Shukra Jewellery Limited

Director & Chairman
Mr Chandrakant Shah
Din : 01188001



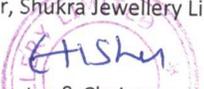
PART III SELECT INFORMATION FOR THE PERIOD ENDED 31ST DECEMBER, 2024

	PARTICULAR	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
		31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	31.03.2024
		(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 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	9 months ended 31.12.2024
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 12.02.2025 & 13.02.25 The Limited Review of the Financial results for the quarter ended 31st December, 2024 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.

For, Shukra Jewellery Limited


Director & Chairman
Mr Chandrakant Shah
Din : 01188001

Place : AHMEDABAD
Date : 13/02/2025



Shukra

JEWELLERY LIMITED

PART 1 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTH ENDED DECEMBER, 2024

PARTICULARS	RS. IN LAKHS					
	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
	31.12.24 (Unaudited)	30.09.24 (Unaudited)	31.12.23 (Unaudited)	31.12.24 (Unaudited)	31.12.23 (Unaudited)	31.03.2024 (Audited)
1 Income from Operations						
(a) Net sales/income from operations (Net of Excise duty)	14.54	204.13	0.00	256.67	164.80	475.26
(b) Other Operating Income	0.00		0.00	0.00	0.00	2.66
Total Income from operations(net)	14.54	204.13	0.00	256.67	164.80	477.92
2 Expenses						
(a) Cost of materials consumed	0.00		0.00	0.00	137.23	137.22
(b) Purchases of stock-in-trade	13.85	0.00	114.06	291.25	114.06	565.24
© Changes in inventories of finished goods work-in-progress and stock in-trade	-7.40	164.95	-114.06	-81.85	-114.06	-273.25
(d) Employee benefits expenses	0.00	0.00	1.42	0.00	3.42	3.42
(e) Finance Cost	6.05	0.17	0.09	6.22	0.10	0.14
(f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	2.41	4.32
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	3.05	0.56	7.43	4.51	24.21	31.98
Total Expenses	15.55	165.68	8.94	220.13	167.37	469.07
3 Profit/(Loss) before exceptional items and tax	-1.01	38.45	-8.94	36.54	-2.57	8.85
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax	-1.01	38.45	-8.94	36.54	-2.57	8.85
6 Tax Expenses						
(a) Current Tax	0.00	0.00	0.00	0.00	0.00	-1.38
(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-1.65
7 Profit/(Loss) for the period from continuing Operations	-1.01	38.45	-8.94	36.54	-2.57	5.82
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						
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	20.09	9.27	-2.86	30.45	-2.76	11.01
(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
10 Total Comprehensive Income for the period (8+9)	19.08	47.72	-11.80	66.99	-5.33	16.83
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	(0.01)	0.28	(0.07)	0.27	(0.02)	0.04
(b) Diluted	(0.01)	0.28	(0.07)	0.27	(0.02)	0.04

For, Shukra Jewellery Limited

Director & Chairman
Mr Chandrakant Shah
Din : 01188001

Place : AHMEDABAD
Date : 13/02/2025



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 financial results of **Shukra Jewellery Limited** for the 3rd Quarter and Nine months ended 31.12.2024. 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

Yash Golechha

CA YashGolechha
M.No :607597
UDIN : 25607597BMNQYX9304



Date : 12/02/2025
Place : Ahmedabad



LIMITED REVIEW REPORT

To
The Board of directors
Shukra Jewellery Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Shukra Jewellery Limited** ("the Parent"), which includes its associates (the Parent and its associates together referred to as "the Group"), and its share of the net profit/ loss after tax and total comprehensive income/loss of its associates for the 3rd Quarter and Nine months ended 31st December, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of one associate company namely **Shukra Bullions Limited**.



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial statements of associate company included in the unaudited consolidated financial results included in the group, whose results reflect total revenues of Rs. 47.67 Lakhs for the Nine months ended 31st December, 2024, total Profit of Rs. 7.28 Lakhs for the Nine months ended 31st December, 2024 and total comprehensive Profit of Rs. 127.77 Lakhs for the Nine months ended 31st December, 2024 and from the period from 1st April 2024 to 31st December, 2024, as considered in the Statement. which have been reviewed by one of us either individually or jointly with other auditors. The consolidated unaudited financial results also includes the Group's share of net Profit after tax of Rs. 36.54 Lakhs and total comprehensive Profit of Rs. 66.99 Lakhs for Nine months ended 31st December, 2024 and for the period from 1st April 2024 to 31st December, 2024, respectively, as considered in the consolidated unaudited financial results, in respect of.
7. These Associates interim financial statements / financial information/ financial results have not been reviewed by us.

These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

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

Yash Golechha

CA Yash Golechha
M.No : 607597
UDIN : 25607597BMNQYY3436



Date : 12/02/2025
Place : Ahmedabad