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Shukra
JEWELLERY
LIMITED

To,
The Manager
Bombay Stock Exchange Limited
The Corporate Relationship Department,
14th Floor, New Trading Dalal Street, Fort
Rotunda Building, Phiroze Jeejeebhoy Tower,
Dalal Street Fort, Mumbai-400 001

Date: 24.09.2024

Subject: Reply to discrepancies in Financial Results

Ref: Scrip Code: 523790

Dear Sir,

This is in reference to your email dated 10th September, 2024, the exchange raised the query that, the Consolidated Results - Limited Review Report is not as per SEBI prescribed Format for Quarter Ended - June 2024. We hereby, attach the revised Consolidated Limited review report for the quarter ended 30th June, 2024.

Hope you find the same in order and kindly take the same on record.

Thanking you,

Yours faithfully,

FOR SHUKRA JEWELLERY LIMITED



CHANDRANANT HIMMATLAL SHAH

DIRECTOR

DIN:01188001



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 quarter ended 30th June, 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. NIL for the quarter ended 30th June, 2024, total loss of Rs. 4.61 Lakhs for the quarter ended 30th June 2024 and total comprehensive loss of Rs. 4.61 Lakhs for the quarter ended 30th June, 2024 and from the period from 1st April 2024 to 30th June 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 loss after tax of Rs. 0.90 Lakhs and total comprehensive loss of Rs. 2.00 Lakhs for the quarter ended 30th June, 2024 and for the period from 1st April 2024 to 30th June 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 : 24607597BKETLL6072

Date : 12/08/2024
Place : Ahmedabad