



Shukra
JEWELLERY
LIMITED

Date: 14.11.2024

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.: Regulation 30 and 33 of SEBI (listing obligations and Disclosure Requirements)Regulations, 2015

Scrip Code - 523790

Dear Sir / Madam,

The Board of Directors at their Meeting held on 14.11.2024 has considered and approved the following agenda items inter alia:

1. The Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended and half year ended on 30th September, 2024. A copy of the same together with Limited Review Report from the Statutory Auditors of the Company for the quarter ended and half year ended on 30th September, 2024 is enclosed herewith.

Other Agenda

1. Re-appointment of M/s. Kishor S. Dudhatra Practicing Company Secretary as secretarial auditor of the Company for the F.Y 2024-25.

Meeting commenced at 5:45 P.M. and concluded at 6:23 P.M.(IST)

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
LIMITED

Date: 14.11.2024

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.: Regulation 30 and 33 of SEBI (listing obligations and Disclosure Requirements)Regulations, 2015

Scrip Code - 523790

Dear Sir / Madam,

The Board of Directors at their Meeting held on 14.11.2024 has considered and approved the following agenda items inter alia:

1. The Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended and half year ended on 30th September, 2024. A copy of the same together with Limited Review Report from the Statutory Auditors of the Company for the quarter ended and half year ended on 30th September, 2024 is enclosed herewith.

Other Agenda

1. Re-appointment of M/s. Kishor S. Dudhatra Practicing Company Secretary as secretarial auditor of the Company for the F.Y 2024-25.

Meeting commenced at 5:45 P.M. and concluded at 6:23 P.M.(IST)

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





PART III SELECT INFORMATION FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024

	PARTICULAR	QUARTER ENDED			Half year ended		YEAR ENDED
		30.09.24	30.06.24	30.09.23	30.09.2024	30.09.2023	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	6 months ended 30.09.2024
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 14.11.2024 The Limited Review of the Financial results for the quarter ended 30th September, 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

Date : 14/11/2024
Place : AHMEDABAD

CHANDRAKANT SHAH
CHAIRMAN & DIRECTOR
DIN NO. 01188001



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

PARTICULARS	RS.IN LAKHS					
	QUARTER ENDED			Half year ended		YEAR ENDED
	30.09.24 (Unaudited)	30.06.24 (Unaudited)	30.09.23 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1 Segment Revenue:						
(a) Net sales/income from operations						
Dimaond Business	204.13	38.00	0.000	242.13	0.00	320.26
Real Estate Business	-	-	55.400	0.00	164.80	157.65
Total	204.130	38.000	55.400	242.130	164.80	477.91
2 Segment Results :						
Dimaond Business	39.18	-	0.000	39.18	0.00	23.26
Real Estate Business	-	-	4.980	0.00	27.57	-2.63
Total	39.18	-	4.980	39.180	27.57	20.63
Add: Other Unallocable Income net of unallocable	-	-	-	0.00	0.00	0.00
Less Other Unallocable Exp	0.56	0.90	19.19	1.46	21.19	11.64
Less Finance Cost	0.17	-	-	0.17	0.01	0.14
Profit Before Tax	38.45	-0.90	-14.21	37.55	6.37	8.85
3 Segment Assets :						
Dimaond Business	1557.63	2247.50	640.10	1557.63	640.10	2269.87
Real Estate Business	1224.28	1520.67	2150.66	1224.28	2150.66	1530.17
Corporate (Unallocated)	386.82	375.61	1303.01	386.82	1303.01	400.63
Total	3168.73	4143.78	4093.77	3168.73	4093.77	4200.67
4 Segment Liabilities :						
Diamond Business	0.00	218.96	0.00	0.00	0.00	221.08
Real Estate	180.96	268.83	456.57	180.96	456.57	288.42
Corporate (Unallocated)	488.70	8.01	237.29	488.70	237.29	6.08
Total	669.66	495.80	693.86	669.66	693.86	515.58
5 Captial Employed : (Segment Assets- Segment Liabilites)						
Diamond Business	1557.630	2028.540	640.100	1557.63	640.10	2048.79
Real Estate	1043.320	1251.840	1694.090	1043.32	1694.09	1241.75
Corporate (unallocated)*	-101.880	367.600	1065.720	-101.88	1065.72	394.55
Total	2499.070	3647.980	3399.910	2499.07	3399.91	3685.09

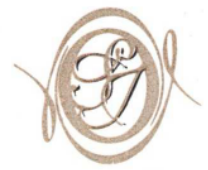
Note:

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.

Date : 14/11/2024
Place : AHMEDABAD

FOR SHUKRA JEWELLERY LIMITED


CHANDRAKANT SHAH
CHAIRMAN & DIRECTOR
DIN NO. 01188001



Shukra
JEWELLERY
LIMITED

STATEMENT OF ASSETS AND LIABILITIES

RS. IN LAKH

Particulars	UNAUDITED	AUDITED
	AS AT QUARTER ENDED 30.09.2024	AS AT YEAR ENDED 31.03.2024
A ASSETS		
1 Non-current Assets		
Property, plant and equipment	34.10	34.10
Capital Work in Progress	-	-
Intangible assets	-	-
Financial assets	-	-
(i) Investment	245.57	368.90
(ii) Loan	-	-
(iii) Other Financial assets	-	-
(iv) Trade Receivables	447.76	447.66
Deffered Tax Assets	10.59	10.59
Other Non-Current Assets	-0.84	6.87
Total Non-Current Assets	737.18	868.12
Current Assets		
Inventories	1,458.83	1,373.10
Financial assets	-	-
(i) Trade Receivables	736.22	576.38
(ii) Cash and Cash Equivalents	5.64	8.66
(iii) Bank Balances Other than (iii) above	-	-
(iv) Loans	151.78	166.85
(v) Others	-0.19	-0.19
Other Current Assets	1,178.90	1,221.83
Total Current Assets	3,531.18	3,346.63
Total Assets	4,268.36	4,214.75
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,299.04	1,299.04
Other Equity	2,299.68	2,385.45
Total Equity	3,598.72	3,684.49
Non Current Liabilities		
Long Term Provisions	-	-
Loan	-	-
Other Non current Liabilities	-	-
Current Liabilities		
Financial Liabilities	-	-
(i) Trade Payable	683.34	437.97
(ii) Other Financial Liabilities	-	-
Loan	61.48	75.55
Short Term Provisions	-	-
Other Current Liabilities	-76.56	15.36
Current Tax Provisions	1.38	1.38
Total Current Liabilities	669.64	530.26
Total Equity & Liabilities	4,268.36	4,214.75

FOR SHUKRA JEWELLERY LIMITED

DATE : 14/11/2024

PLACE : Ahmedabad

CHANDRAKANT SHAH
CHAIRMAN & DIRECTOR
DIN NO. 01188001



Shukra
JEWELLERY
LIMITED

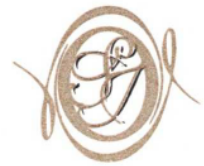
Shukra Jewellery Limited
CASH FLOW STATEMENT FOR QUARTER ENDED Sept 30, 2024

Particulars	For the quarter ended 30th Sept 2024	For the year ended 31st March 2024
(A) Cash flow from Operating Activities		
Profit/ (Loss) before extraordinary items and tax	37.55	8.85
<u>Adjustments for:-</u>		
Finance Cost	0.17	0.14
Unrealised foreign exchange gain loss		(1.00)
Depreciation and Amortisation	-	4.32
Operating Profit/(Loss) before changes in Working Capital	37.72	12.31
<u>Changes In Working Capital</u>		
Increase /(Decrease) in Trade Payables	230.10	(287.12)
Increase /(Decrease) in Other Current Liabilities	(61.20)	(100.85)
Increase /(Decrease) in Short Term Provision	-	1.07
(Increase) /Decrease in Inventories	(85.73)	(142.15)
(Increase) /Decrease in Trade Receivables	(159.95)	(355.27)
(Increase) /Decrease in Other Current Assets	42.94	(921.74)
Operating Profit/(Loss) after changes in Working Capital	3.88	-
Less: Taxes Paid	-	(1.38)
Net Cash Flow from Operating Activities (A)	3.88	-1795.14
(B) Cash flow from Investing Activities		
Purchase of Fixed Assets	-	-
Proceeds from Advances	15.07	2.22
Other Non Current Assets Changes	-	1,773.05
Net Cash Flow from Investing Activities (B)	15.07	1,775.27
(C) Cash flow from Financing Activities		
Proceeds from Borrowings(net of repayment)	(14.07)	24.87
Finance Cost	(0.17)	(0.14)
Net Cash Flow from Financing Activities (C)	(14.24)	24.73
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	4.71	4.87
Cash and Cash Equivalents at the Beginning of the Period	3.40	(1.47)
Cash and Cash Equivalents at the Ending of the Period	8.11	3.40

DATE: 14/11/2024
Place: Ahmedabad

FOR SHUKRA JEWELLERY LIMITED

CHANDRAKANT SHAH
CHAIRMAN & DIRECTOR
DIN NO. 01188001



PART 1 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER/THREE MONTH ENDED SEPTEMBER 2024

PARTICULARS	RS.IN LAKHS					
	QUARTER ENDED			Half year ended		YEAR ENDED
	30.09.24 (Unaudited)	30.06.24 (Unaudited)	30.09.23 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1 Income from Operations						
(a) Net sales/income from operations (Net of Excise duty)	204.13	38.00	55.40	242.13	164.80	475.26
(b) Other Operating Income	-	-	-	-	0.00	2.66
Total Income from operations(net)	204.13	38.00	55.40	242.13	164.80	477.92
2 Expenses						
(a) Cost of materials consumed	-	-	50.42	0.00	137.23	137.22
(b) Purchases of stock-in-trade	-	277.40	-	277.40	0.00	565.24
(c) Changes in inventories of finished goods work-in-progress and stock-in-trade	164.95	-239.40	-	-74.45	0.00	-273.25
(d) Employee benefits expenses	-	-	-	0.00	2.00	3.42
(e) Finance Cost	0.17	-	-	0.17	0.01	0.14
(f) Depreciation and amortisation expenses	-	-	2.41	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)	0.56	0.90	16.78	1.46	16.78	31.98
Total Expenses	165.68	38.90	69.61	204.58	158.43	469.07
3 Profit/(Loss) before exceptional items and tax	38.45	-0.90	-14.21	37.55	6.37	8.85
4 Exceptional Items	-	-	-	-	0.00	0.00
5 Profit/(Loss) before tax	38.45	-0.90	-14.21	37.55	6.37	8.85
6 Tax Expenses						
(a) Current Tax	-	-	-	-	-	-1.38
(b) Deferred Tax	-	-	-	-	-	-1.65
7 Profit/(Loss) for the period from continuing Operations	38.45	-0.90	-14.21	37.55	6.37	5.82
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	38.45	-0.90	-14.21	37.55	6.37	5.82
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 the profit or loss	-	-	-	0.00	0.00	0.00
B (i) Items that will be reclassified to the profit or loss	9.27	-1.10	2.05	10.36	0.10	11.01
(ii) income tax relating to items that will be reclassified to the profit or loss	-	-	-	-	0.00	0.00
10 Total Comprehensive Income for the period (8+9)	47.72	-2.00	-12.16	47.91	6.47	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 capital (Rs.)						
(a) Basic	0.28	-0.01	-0.10	0.28	0.05	0.04
(b) Diluted	0.28	(0.01)	(0.10)	0.28	0.05	0.04

DATE: 14/11/2024
Place: Ahmedabad

FOR SHUKRA JEWELLERY LIMITED





CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

Particulars	Unaudited	AUDITED
	AS AT QUARTER ENDED 30.09.2024	AS AT YEAR ENDED 31.03.2024
A ASSETS		
1 Non-current Assets		
Property, plant and equipment	34.10	34.10
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	50.28	39.92
(ii) Loan	0.00	0.00
(iii) Other Financial assets	0.00	0.00
(iv) Trade Receivables	447.76	447.66
Deferred Tax Assets	10.59	10.59
Other Non-Current Tax Assets	-0.84	6.87
Total Non-Current Assets	722.24	719.49
Current Assets		
Inventories	1458.83	1373.10
Financial assets	0.00	0.00
(i) Trade Receivables	736.22	576.38
(ii) Cash and Cash Equivalents	5.64	8.66
(iii) Bank Balances Other than (iii) above	0.00	0.00
(iv) Loans	151.78	166.85
(v) Others	-0.19	0.00
Other Current Assets	1178.90	1221.65
Total Current Assets	3531.18	3346.64
Total Assets	4253.42	4066.13
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1299.04	1299.04
Other Equity	2284.74	2236.83
Total Equity	3583.78	3535.87
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	683.34	437.97
(ii) Other Financial Liabilities	0.00	0.00
Loan	61.48	75.55
Short Term Provisions	0.00	0.00
Other Current Liabilities	-76.56	15.36
Current Tax Provisions	1.38	1.38
Total Current Liabilities	669.64	530.26
Total Equity & Liabilities	4253.42	4066.13

DATE: 14/11/2024
Place: Ahmedabad

FOR SHUKRA JEWELLERY LIMITED

CHANDRAKANT SHAH
CHAIRMAN & DIRECTOR
DIN NO: 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 2nd Quarter and six months ended 30th September, 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. 32.40 Lakhs for the half years ended 30th September, 2024, total Profit of Rs.13.00 Lakhs for the half years ended 30th September 2024 and total comprehensive Profit of Rs. 13.00 Lakhs for the half years ended 30th September, 2024 and from the period from 1st April 2024 to 30thSeptember 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 netProfit after tax of Rs. 37.55 Lakhs and total comprehensive Profit of Rs. 47.91 Lakhs for the Half years ended 30th September, 2024 and for the period from 1st April 2024 to 30thSeptember 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



CA Yash Golechha

M.No : 607597

UDIN : 24607597BRETNG3808

Date : 14/11/2024

Place : Ahmedabad



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
🌐 www.jainandgolechha.com

LIMITED REVIEW REPORT

The Board of directors

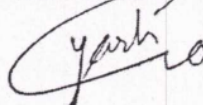
Shukra Jewellery Limited

We have reviewed the accompanying statement of unaudited financial results of **Shukra Jewellery Limited** for the 2nd Quarter and six months ended 30.09.2024. 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



CA Yash Golechha

M.No : 607597

UDIN 24607597



Date : 14/11/2024

Place : Ahmedabad