

Date: 12.08.2024

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.: 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 12.08.2024has approved the following agenda items inter alia:

1. The Unaudited Standalone and Consolidated Financial Results of the Company for the quarter endedJune 30, 2024;
2. Limited Review Report from the Statutory Auditors of the Company in respect with un-auditedstandalone and consolidated Financial Results of the Company for the quarter ended June 30,2024.

Meeting commenced at 6.30 P.M. and concluded at 7.10 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**  
**DI#: 01188001**  
Encl: As above

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

PARTICULARS	RS.IN LAKHS			
	QUARTER ENDED			YEAR ENDED
	30.06.24 (Unaudited)	31.03.24 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
<b>1 Segment Revenue:</b>				
(a) Net sales/income from operations				
Dimaond Business	38.00	320.260	0.000	320.26
Real Estate Business	-	-7.150	109.400	157.65
<b>Total</b>	<b>38.000</b>	<b>313.110</b>	<b>109.40</b>	<b>477.91</b>
<b>2 Segment Results :</b>				
Dimaond Business	-	25.060	0.000	23.26
Real Estate Business	-	-18.630	22.590	-2.63
<b>Total</b>	<b>-</b>	<b>6.430</b>	<b>22.59</b>	<b>20.63</b>
Add: Other Unallocable Income net of unallocable	-	-	0.000	0.00
Less Other Unallocable Exp	0.90	-5.03	2.000	11.64
Less Finance Cost	-	0.04	0.010	0.14
<b>Profit Before Tax</b>	<b>-0.90</b>	<b>-11.42</b>	<b>20.58</b>	<b>8.85</b>
<b>3 Segment Assets :</b>				
Dimaond Business	2247.50	2269.87	931.900	2269.87
Real Estate Business	1520.67	1530.17	2001.650	1530.17
Corporate (Unallocated)	375.61	400.63	1560.180	400.63
<b>Total</b>	<b>4143.78</b>	<b>4315.72</b>	<b>4493.73</b>	<b>4200.67</b>
<b>4 Segment Liabilities :</b>				
Diamond Business	218.96	221.08	220.680	221.08
Real Estate	268.83	288.42	301.240	288.42
Corporate (Unallocated)	8.01	6.08	591.120	6.08
<b>Total</b>	<b>495.80</b>	<b>825.79</b>	<b>1113.04</b>	<b>515.58</b>
<b>5 Captial Employed :</b> <b>(Segment Assets- Segment Liabilities)</b>				
Diamond Business	2028.540	2048.790	711.220	2048.79
Real Estate	1251.840	1241.750	1700.410	1241.75
Corporate (unallocated)*	367.600	394.550	969.060	394.55
<b>Total</b>	<b>3647.980</b>	<b>3489.930</b>	<b>3380.69</b>	<b>3685.09</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 preformance indicators by business segments. Accordingly, infomation has been presented along these business segments. The Accounting priciples used in the prepartion of the financial statement are consistently applied to record revenue and expenditure in individual segment.

Place : AHMEDABAD  
Date : 12/08/2024

FOR AND BEHALF OF THE BOARD OF DIRECTORS

CHANDRAKANT SHAH (CHAIRMAN & DIRECTOR)  
DIN: 01188001





# Shukra

**JEWELLERY  
LIMITED**

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

**PART 1 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024**

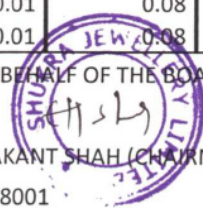
PARTICULARS	RS.IN LAKHS			
	QUARTER ENDED			YEAR ENDED
	30.06.24 (Unaudited)	31.03.24 (Audited)	30.06.23 (Unaudited)	31.03.2024 (Audited)
<b>1 Income from Operations</b>				
(a) Net sales/income from operations (Net of Excise duty)	38.00	310.46	109.40	475.26
(b) Other Operating Income	-	2.66	-	2.66
<b>Total Income from operations(net)</b>	<b>38.00</b>	<b>313.12</b>	<b>109.40</b>	<b>477.92</b>
<b>2 Expenses</b>				
(a) Cost of materials consumed	-	-0.01	86.81	137.22
(b) Purchases of stock-in-trade	277.40	451.18	-	565.24
© Chages in inventories of finished goods work-in-progress and stock in-trade	-239.40	-159.19	-	-273.25
(d) Employee benefits expenses	-	-	2.00	3.42
(e) Finance Cost	-	0.04	0.01	0.14
(f) Depreciation and amortisation expenses	-	1.91	-	4.32
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	0.90	7.77	-	31.98
<b>Total Expenses</b>	<b>38.90</b>	<b>301.70</b>	<b>88.82</b>	<b>469.07</b>
<b>3 Profit/(Loss) before exceptional items and tax</b>	<b>-0.90</b>	<b>11.42</b>	<b>20.58</b>	<b>8.85</b>
<b>4 Exceptional Items</b>	-	-	-	-
<b>5 Profit/(Loss) before tax</b>	<b>-0.90</b>	<b>11.42</b>	<b>20.58</b>	<b>8.85</b>
<b>6 Tax Expenses</b>				
(a) Current Tax	-	-	-	1.38
(b) Deferred Tax	-	-	-	1.65
<b>7 Profit/(Loss) for the period from continuing Operations</b>	<b>-0.90</b>	<b>11.42</b>	<b>20.58</b>	<b>5.82</b>
Profit/(Loss) from discontinued operations	-	-	-	-
Tax expenses from discontinued operations	-	-	-	-
<b>8 Profit/(Loss) from discontinued operations</b>	<b>-0.90</b>	<b>11.42</b>	<b>20.58</b>	<b>5.82</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	-35.61	186.19	-2.51	290.27
(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>-36.51</b>	<b>197.61</b>	<b>18.07</b>	<b>296.09</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 privious accounting year				
<b>12 Earning Per equity share captial (Rs.)</b>				
(a) Basic	-0.01	0.08	0.15	0.04
(b) Diluted	-0.01	0.08	0.15	0.04

Place : AHMEDABAD

FOR AND BEHALF OF THE BOARD OF DIRECTORS

CHANDRAKANT SHAH (CHAIRMAN & DIRECTOR)

DIN: 01188001





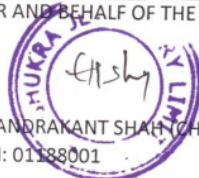


**PART 1 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER/THREE MONTH ENDED JUNE, 2024**

PARTICULARS	RS. IN LAKHS			
	QUARTER ENDED			YEAR ENDED
	30.06.24 (Unaudited)	31.03.24 (Audited)	30.06.23 (Unaudited)	31.03.2024 (Audited)
<b>1 Income from Operations</b>				
(a) Net sales/income from operations (Net of Excise duty)	38.00	310.46	109.40	475.26
(b) Other Operating Income	-	2.66	-	2.66
<b>Total Income from operations(net)</b>	<b>38.00</b>	<b>313.12</b>	<b>109.40</b>	<b>477.92</b>
<b>2 Expenses</b>				
(a) Cost of materials consumed	-	-	86.81	137.23
(b) Purchases of stock-in-trade	277.40	451.18	-	565.24
(c) Changes in inventories of finished goods work-in-progress and stock in-trade	-239.40	-159.19	-	-273.25
(d) Employee benefits expenses	-	-	2.00	3.42
(e) Finance Cost	-	0.04	0.01	0.14
(f) Depreciation and amortisation expenses	-	1.91	-	4.32
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	0.90	7.76	-	31.97
<b>Total Expenses</b>	<b>38.90</b>	<b>301.70</b>	<b>88.82</b>	<b>469.07</b>
<b>3 Profit/(Loss) before exceptional items and tax</b>	<b>-0.90</b>	<b>11.42</b>	<b>20.58</b>	<b>8.85</b>
<b>4 Exceptional Items</b>	-	-	-	0.00
<b>5 Profit/(Loss) before tax</b>	<b>-0.90</b>	<b>11.42</b>	<b>20.58</b>	<b>8.85</b>
<b>6 Tax Expenses</b>				
(a) Current Tax	-	1.38	-	1.38
(b) Deferred Tax	-	1.65	-	1.65
<b>7 Profit/(Loss) for the period from continuing Operations</b>	<b>-0.90</b>	<b>8.39</b>	<b>20.58</b>	<b>5.82</b>
Profit/(Loss) from discontinued operations	-	-	-	0.00
Tax expenses from discontinued operations	-	-	-	0.00
<b>8 Profit/(Loss) from discontinued operations</b>	<b>-0.90</b>	<b>8.39</b>	<b>20.58</b>	<b>5.82</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	-1.10	13.77	-1.95	11.01
(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>-2.00</b>	<b>22.16</b>	<b>18.63</b>	<b>16.83</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	-0.01	0.06	0.15	0.04
(b) Diluted	(0.01)	0.06	0.15	0.04

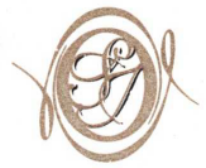
Place : AHMEDABAD  
Date : 12/08/2024

FOR AND BEHALF OF THE BOARD OF DIRECTORS



CHANDRAKANT SHAH (CHAIRMAN & DIRECTOR)  
DIN: 01188001





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

	PARTICULAR	QUARTER ENDED			YEAR ENDED
		30.06.24	31.03.24	30.06.23	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>				
1	Public shareholding				
	Numbers of shares	7812900	7812900	7812900	7812900
	Percentage of Shareholding	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 prmoter 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 30.06.2024
<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

- 1 The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 12.08.2024 The Limited Review of the Financial results for the quarter ended 30th June, 2024 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.

FOR AND BEHALF OF THE BOARD OF DIRECTORS



CHANDRAKANT SHAH (CHAIRMAN & DIRECTOR)  
DIN: 01188001

Place : AHMEDABAD  
Date : 12/08/2024





**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

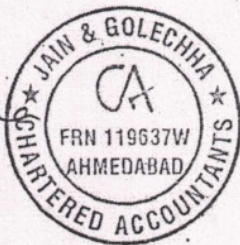
We have reviewed the accompanying statement of unaudited consolidated financial results of Shukra Jewellery Limited for the 1<sup>st</sup> Quarter and three months ended 30.06.2024. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial 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 Jesuchha*



CA Yash Golechha  
M.No : 607597  
UDIN : 24607597BKETLL6072

Date : 12/08/2024  
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

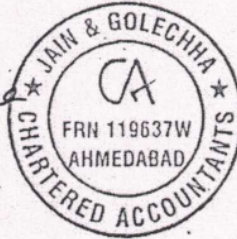
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We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review of Interim Financial Statements Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. 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

*Yash Golechha*



CA Yash Golechha  
M.No : 607597  
UDIN : 24607597BKETLM8445

Date : 12/08/2024  
Place : Ahmedabad