

Date: 13th August, 2022

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir / Madam,

**Sub: Submission of Unaudited Financial Results for the Quarter ended on
30th June, 2022 along with Limited Review Report
Ref: Security Id: SHANGAR / Code: 540259**

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Unaudited Financial Results for the Quarter ended on 30th June, 2022 along with Limited Review Report.

Please take note of the same and oblige.

For, **Shangar Decor Limited**

Shah Samir

Samirbhai Shah
Managing Director
DIN: 00787630



wedding decor - theme decor - exhibitions - religious & corporate events

CIN No. : L36998GJ1995PLC028139

4, Sharad Flats, Opp. Dharnidhar Derasar, B/h. Sales India, Paldi Ahmedabad-380007

Ph. No. 079-26634458 • 26622675

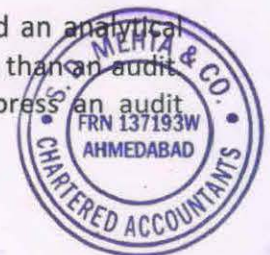
✉ shangardecorltd@hotmail.com, info@shangardecor.com 🌐 www.shangardecor.com

SHANGAR DÉCOR LIMITED					
CIN:L36998GJ1995PLC028139					
Reg. Office: 4, Sharad Appartment, Opp. Dharnidhar Derasar , Paldi, Ahmedabad-380009, Gujarat					
Unaudited Financial Results for the Quarter ended on 30th June, 2022					
(Rs. in Lacs)					
Sr. No.	Particulars	Quarter Ended			Year Ended
		30-06-2022	31-03-2022	30-06-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	171.51	379.64	43.29	619.57
II.	Other income	-	0.00	-	0.31
III.	Total Income (I+II)	171.51	379.64	43.29	619.88
IV.	Expenses :				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchases of stock-in-trade	87.98	250.20	4.86	307.90
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1.23)	(36.87)	-	(32.77)
	(d) Employee benefits expenses	2.20	26.03	1.73	31.32
	(e) Financial Costs	1.25	4.33	0.00	8.14
	(f) Depreciation and amortisation expenses	26.11	36.31	25.57	107.45
	(g) Other expenses	50.14	116.03	5.50	189.47
	Total Expenses (IV)	166.44	396.04	37.66	611.52
V.	Profit / (Loss) before exceptional items and tax(III-IV)	5.07	(16.40)	5.62	8.36
VI.	Exceptional items	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	5.07	(16.40)	5.62	8.36
VIII.	Tax expense				
	(1) Current tax	1.32	1.10	1.41	3.18
	(2) Deferred Tax	-	-	-	-
	(3) Income Tax of Earlier Year	-	-	-	-
IX.	Profit / (Loss) for the period from continuing operations (VII-VIII)	3.75	(17.50)	4.22	5.18
X.	Net Profit / (Loss) for the period	3.75	(17.50)	4.22	5.18
XI.	Other Comprehensive Income	-	-	-	-
XI.	Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/(loss) for the period)	3.75	(17.50)	4.22	5.18
XII.	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	612.02	612.02	612.02	612.02
XIII.	Earnings per equity share				
	Basic	0.06	(0.29)	0.07	0.08
	Diluted	0.06	(0.29)	0.07	0.08
Notes:					
1	The unaudited standalone financial results for the three months ended June 30, 2022 have been approved by the Board of Directors of the Company at its meeting held on August 13, 2022.				
2	The above financial results have been prepared from the interim condensed financial statements, which are prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.				
3	There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Ind AS as the Company operates in only One Primary segment i.e. : Event Management. The Management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the users of these financial statements.				
4	The revenue from operations during the quarter mainly consists of Catering services. The company has also initiated a restaurant franchise at Ahmedabad during the reporting quarter.				
5	Figures has been rounded off and regrouped / re-arranged wherever necessary.				
For, Shangar Décor Limited					
Samir R. Shah Managing Director DIN :00787630					
Place: Ahmedabad Date: 13th August, 2022					

REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS

To,
The Board of Directors
SHANGAR DÉCOR LIMITED

1. We have reviewed the Standalone Unaudited Financial Results of **SHANGAR DÉCOR LIMITED ("the company")** for the quarter ended **June 30, 2022** which are included in the accompanying 'Statement of Standalone and Consolidated Unaudited Financial Results for the quarter ended June 30, 2022' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review of Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.
4. A review is limited primarily to inquiries of company 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.



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S.D.Mehta & Co.
Chartered Accountants
(FRN: 137193W)



Shaishav Mehta
(Proprietor)
Membership No. 032891
UDIN : 22032891AOYFKL9132

Place: Ahmedabad
Date: 13-08-2022