

VEERKRUPA JEWELLERS Ltd.

Head Office: Shop No. 7, Vrundavan Resedency, Nr. Satyam School Opp. Dharmnath Prabhu 5cociety, Naroda, Ahmedabad • 382330,GUJARAT. Mo.: 9157237631, 91731 46157

Date: 24th October, 2024

To, The General Manager-Listing Corporate Relations Department BSE LIMITED PJ Towers, 25th floor, Dalal Street, Mumbai -400 001

Scrip Code – 543545

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held today i.e Thursday 24th October, 2024, decided the following matters:-

Considered and approved the Unaudited (Standalone) Financial Results for the Half Year ended September 30, 2024, in consultation with the members of the Audit Committee .

We hereby attach the following:

I. Limited Review Report for the Half Year ended 30th September,2024

II. Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September,2024.

The meeting commenced at 11:30 A.M and concluded at 12:00 P.M

For Veerkrupa Jewellers Limited

SHAH CHIRAG A

Digitally signed by SHAH CHIRAG A Date: 2024.10.24 12:02:12 +05'30'

Mr. Chirag Arvind Shah Managing Director DIN No.: 08561827

E-mail.: complianceveerkrupa@gmail.com Website: www.veerkrupajewellars.com

Branch Office: Shop No. 9, Satva-2, Opp. Sangani Platium, Narol, Ahmedabad. Mo.: 9426894755 CIN: U36910GJ2019PLC109894 GSTIN: 24AAHCV0966GJZ9 PAN NO.: AAHCV0966G

Veerkrupa Jewellers limited

CIN- U36910GJ2019PTC109894

Shop/7 Vrundavan Residency, Near Satyam School,Nr DharmnathPrabhu Society Naroda AHMEDABAD Ahmedabad GJ 382330

STATEMENT OF ASSET & LIABLITIES AS ON 30th SEPTEMBER, 2024

	Rs in lakhs	Rs in lakhs	
Particulars –	Half Year Ended on	Year Ended on	
T di dodidi 3	30.09.2024	31.03.2024	
	Unaudited	Audited	
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1310.52	786.32	
(b) Reserves and Surplus	20.62	543.12	
(2) Share Application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings			
(b) Deferred Tax Liabilities (Net)			
(c) Other Long Term Liabilities			
(d) Long Term Provisions			
(4) Current Liabilities			
(a) Short-Term Borrowings	489.58	191.69	
(b) Trade Payables	335.69	10.38	
(i) Total Outstanding dues of micro enterprises and small enterprises			
(i) Total Outstanding dues of micro enterprises and small enterprises (ii) Total Outstanding dues of creditors other than micro enterprises			
and small enterprises			
(c) Other Current Liabilities	12.11	17.62	
(d) Short-Term Provisions	0.75	5.56	
Total Equity & Liabilities	2169.29	1554.69	
II.ASSETS	2103.23	1334.03	
(1) Non-Current Assets			
(a) Fixed Assets (Net)			
(i) Property, Plant and Equipment	5.84	5.38	
(ii) Intangible Assets		- 60-00-0000	
(iii) Capital Work in Progress			
(b) Non-current investments			
(c) Deferred tax assets (net)	0.96	0.96	
(d) Long term loans and advances			
(e) Other non-current assets			
(2) Current Assets			
(a) Current investments	0.00	0.00	
(b) Inventories	1734.19	1286.11	
(c) Trade receivables	202.06	54.17	
(d) Cash and cash equivalents	79.44	101.64	
(e) Short-term loans and advances	0		
(f) Other current assets	146.80	106.43	
Total Assets	2169.29	1554.69	

By order of the Board of Directors FOR, VEERKRUPA JEWELLERS LTD.

Chirag shah

Managing Director (DIN: 08561827)

Date: 24-10-2024 Place: Ahmedabad

Veerkrupa Jewellers limited

CIN-U36910GJ2019PTC109894

Shop/7 Vrundavan Residency, Near Satyam School,Nr DharmnathPrabhu Society Naroda AHMEDABAD Ahmedabad GJ 382330

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30th SEPTEMBER 2024

	STATEMENT OF UNAUDITED FINANCIAL RES	SOLIS FOR THE HAL	F TEAR ENDED ON	30til 3EF TEIVIBER	Rs in lakhs
	Particulars	Half Year Ended on			Year Ended on
Sr.		30.09.2024 31.03.2024		30.09.2023	31.03.2024
No	Turnealars	Unaudited	Audited	Unaudited	Audited
		Ondudited	Addited	Ondudiced	Addited
	Revenue from operations	826.61	438.63	946.56	1,385.19
ii .	Other Income	1.59	-	-	0.02
Ш	Total Revenue (I +II)	828.20	438.63	946.56	1385.21
IV	Expenses:				
	Cost of materials consumed	-	-		
	Purchase of Stock-in-Trade	1,235.19	512.62	656.72	1,169.34
	Changes in inventories of finished goods, work-in-				
	progress and Stock-in-Trade	(448.07)	(128.58)	240.30	111.72
	Employee Benefit Expense	13.79	14.09	8.94	23.03
	Financial Costs	0.18	(0.25)	0.25	
	Depreciation and Amortization Expense	-	1.76	~	1.76
	Other Expenses	24.67	19.22	31.74	50.96
	Total Expense	825.76	418.86	937.95	1356.81
	Profit before exceptional and extraordinary items and				
V	tax	2.44	19.77	8.61	28.40
10000					
VI	Exceptional Items	95		-	151
VII	Profit before extraordinary items and tax (V - VI)	2.44	19.77	8.61	28.40
VIII	Extraordinary Items			-	
	Des Circles Company (AMIL AMIL)			0.01	
IX	Profit before tax (VII - VIII)	2.44	19.77	8.61	28.40
x	Tax expense:	-			
	(1) Current tax	0.75	3.00	2.00	5.00
	(2) Deferred tax	0.75	0.96	-	0.96
			0.00		
ΧI	Profit(Loss) from the perid from continuing operations	1.69	15.81	6.61	24.36
	Less: Dividend	-	1.5	-	=
	Less: Tax on Dividend	-	E	Ξ.	8
XII	Balance carried Forward to Balance Sheet	1.69	15.81	6.61	24.36
XIII	Paid-up Equity share capital (at par Value of Rs.1 each)	1310.52	786.32	786.32	786.32
XIV	Reserves excluding revaluation reserves				
ΧV	a)Earning per equity share before Exceptinal items		222.222		
	(1) Basic	0.00	0.20	0.08	0.31
	(2) Diluted	0.00	0.20	0.08	0.31
	b)Earning per equity share after Exceptinal items	200 100-00	20.00		
	(1) Basic	0.00	0.20	0.08	0.31
	(2) Diluted	0.00	0.20	0.08	0.31

1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on

2) The Company's business activity fall within a singal primary business segment.

3). Previous year's figures are re-grouped, re-classified wherever necessary

By order of the Board of Directors FOR, VEERKRUPA JEWELLERS LTD.

> Chirag shah **Managing Director** (DIN: 08561827)

Date: 24-10-2024

Notes:

Place: Ahmedabad

Veerkrupa Jewellers limited

CIN:- U36910GJ2019PTC109894

Shop/7 Vrundavan Residency, Near Satyam School,Nr DharmnathPrabhu Society Naroda AHMEDABAD
Ahmedabad GJ 382330

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024

CASH FLOW STATEMENT FOR THE HAL	Half Year Ended on	Year Ended on
DADTICUL ADS		
PARTICULARS	30.09.2024	30.09.2023
	Unaudited	Unaudited
	Rs in lakhs	Rs in lakhs
A. Cash Flow from Operating Activity		
Profit before Taxation and Extra Ordinary Items	2.44	8.61
Add: Non Cash & Non Operating Expenses		AND DESCRIPTION
Depreciation	0.00	0.00
Interest Expenses	0.18	0.25
Preliminary Expenses Write Off		
Operating Profit before Working Capital Changes	2.62	8.86
Adjustment for;		
(Increase) / Decrease in Inventory	-448.08	248.35
(Increase) / Decrease in Debtors	-147.89	-106.63
(Increase) / Decrease in Loans & Advances	0	0.00
Increase / (Decrease) in Current Liabilities & Provisions	-5.51	9.01
Increase / (Decrease) in Trade Payable	325.31	6.86
Increase / (Decrease) in Short Term Provision	-4.81	
(Increase) / Decrease in Short Term Borrowings		
(Increase) / Decrease in Other Current Assets	-40.34	-18.81
Cash Generated from Operation	-318.70	147.64
Taxes Paid	0.75	2.00
Net Cash Flow from Operating Activities	-319.45	145.64
B. Cash Flow from Investing Activity		
(Increase) / Decrease in Fixed Assets (net)	-0.46	2.75
Sale/Purcahse of Non Investment		
(Increase) / Decrease in Investments & Accured Interest		4.50
Thereon	0.00	
Net Cash Flow from Investing Activities	-0.46	7.25
C. Cash Flow from Financing Activity		0.00
Proceeds from Issue of Shares		0.00
Share Premium		04.04
Increase / (Decrease) in short term Borrowings	297.89	-94.04
Increase / (Decrease) in Long term Borrowings		
Increase / (Decrease) in Long term Loan & Advances	202	
Interest Expenses	-0.18	-0.25
Net Cash Flow from Financing Activities	297.71	-94.29
Net Increase / (Decrease) in Cash & Cash Equivalents	-22.20	58.60
Opening Balance of Cash & Cash Equivalents	101.64	22.17
Closing Balance of Cash & Cash Equivalents	79.44	80.77
Net Increase / (Decrease) in Cash & Cash Equivalents	-22.20	58.60
NOTES:	22.20	30.00
NOTES.		

^{1.} The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 . "Cash Flow Statement" issued by ICAI.

^{2.} The previous year figures have been regrouped/restated wherever necessary to confirm to this year's classification.

RAJESH J. SHAH & ASSOCIATES

CHARTERED ACCOUNTANTS



To

The Board of Directors

VEER KRUPA JEWELLERS LIMITED

Shop/7, Vrundavan Residency,

Nr Satyam School, Nr Dharmanahprabhu
Society, Naroda, Ahmedabad-382330

Sub.: Limited Review Report

Ref.: Unaudited Financial Results for the quarter and half year ended on 30-09-2024

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of VEER KRUPA JEWELLERS LIMITED ("the Company") for the quarter and half year ended on September 30, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. 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. 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.

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 accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

SHAH &

M.No. 040268

MEDABAD

For, RAJESH J. SHAH & ASSOCIATES

Chartered Accountants

Firm Registration No.: 108407W

CA RAJESH J. SHAH

Partner

Membership No.: 040268

UDIN: 24040268BKHJUO3548

Place: Ahmedabad Date: 23-10-2024