

CIN: L74110GJ2021PLC120894

Date: 14/11/2024

To,  
The Department of Corporate Services;  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

**Script ID/ Code : SHOORA/543970**

**Subject: Unaudited Standalone Financial Result for the Half Year ended on September 30, 2024**  
**Ref. No. Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

The Board of Directors of the Company at their Meeting held on Thursday, November 14, 2024 at 11:00 A.M. at the Registered office of the Company situated at Diamond Apartments Co-op Housing Society, LT H No. 7/3388/A, 6th floor, C/1, 601, Haththupura Char Rasta, Surat–395003 have *inter alia* discussed and approved following major business:

1. Considered and approved Standalone Unaudited Financial Results along with Limited Review Report thereon for the half year ended on September 30, 2024.

Limited Review report and financial results are enclosed herewith.

Kindly take the above information on record.

Thanking you,  
Yours faithfully,

**FOR, SHOORA DESIGNS LIMITED**



**Priti Mohata**  
**Company Secretary & Compliance Officer**  
**M. No.: A36910**

Place: Surat

**Auditor's Limited Review Report on unaudited Financial results of Shoora Designs Limited, for the Half year ended 30<sup>th</sup> September '24 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**To,  
The Board of Directors of,  
Shoora Designs Limited  
(Formerly Known as Shoora Designs Private Limited)**

We have reviewed the accompanying the statement of unaudited financial results of **Shoora Designs Limited (Formerly Known as Shoora Designs Private Limited)** for the half year ended 30<sup>th</sup> September '24. The Financial 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 this financial statement based on the review.

We conducted our review in accordance with the Standard on Review Engagement (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 primary to inquire 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 stated 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 standards and other recognized accounting practices and policies has not disclosed the information require to be disclosed in terms of Regulation 33 of the 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.

**For, PIYUSH KOTHARI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
F.R No: 140711W**

**Piyush Kothari  
Partner  
M No. : 158407  
UDIN -24158407BKBIVH7894**

**Date: 14<sup>th</sup> November '24  
Place: Ahmedabad**

**Shoora Designs Limited**

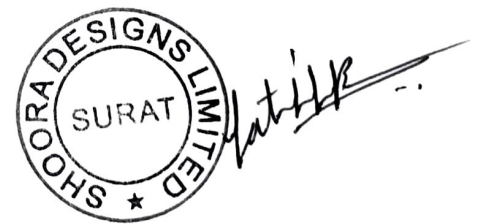
(Formerly known as Shoora Designs Private Limited)

Diamond Apts. Co-Op Hsg Society Ltd, H No. 7/3388/A, 6th Floor C/1, 601 Haththupura Char Rasta, Surat.

Statement Of Unaudited Profit & Loss Statement For the Half Year Ended 30th September '24

(Amount In Lakhs)

Sr. No	Particulars	Half year Ended			Year Ended
		30th September '24	31st March '24	30th September '23	31st March '24
		Un-Audited	Un-Audited	Un-Audited	Audited
<b>I Incomes</b>					
(a) Revenue from operations	232.90	360.46	83.25	443.71	
(b) Other Income	3.06	0.24	-	0.24	
<b>Total Income</b>	<b>235.96</b>	<b>360.70</b>	<b>83.25</b>	<b>443.95</b>	
<b>II Expenses:</b>					
(a) Cost of Material Consumed	142.51	30.66	27.73	58.39	
(b) Purchase of Stock in Trade	204.75	172.85	279.37	452.22	
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(113.69)	146.11	(245.97)	(99.86)	
(d) Employee Benefit Expense	5.48	3.18	10.69	13.87	
(e) Financial Costs	-	-	-	-	
(f) Depreciation and Amortization Expense	1.48	0.78	0.67	1.45	
(g) Other total Expenses	24.45	12.28	4.51	16.79	
<b>Total Expenses</b>	<b>264.98</b>	<b>365.86</b>	<b>77.00</b>	<b>442.86</b>	
<b>III Profit before exceptional and extraordinary items and tax &amp; Extraordinary Items (I-II)</b>	<b>(29.02)</b>	<b>(5.16)</b>	<b>6.25</b>	<b>1.09</b>	
<b>IV Exceptional Items/ Prior Period Items /Extraordinary Items</b>					
<b>V Profit Before Tax (PBT) (III-IV)</b>	<b>(29.02)</b>	<b>(5.16)</b>	<b>6.25</b>	<b>1.09</b>	
<b>VI Tax expense:</b>					
(1) Current tax	-	(1.26)	1.62	0.36	
(2) Deferred Tax Asset/ (Liability)	(7.15)	(0.05)	0.01	(0.04)	
(3) Income Tax of Earlier year	-	4.34	-	4.34	
<b>VII Net Profit/(Loss) After Tax For the Period (V-VI)</b>	<b>(21.87)</b>	<b>(8.18)</b>	<b>4.62</b>	<b>(3.56)</b>	
<b>VIII Paidup Equity Share Capital (Facevalue Rs 10 each)</b>	149.87	149.87	149.87	149.87	
<b>IX Reserves and Surplus</b>				188.48	
<b>X Earnings Per Share (not annualised for Year/Period ended)</b>					
Basic/Diluted	(1.46)	(0.13)	0.40	(0.27)	
Basic/Diluted (After Adjustment to Bonus Issue)	(1.46)	(0.13)	0.40	(0.27)	



## Shoora Designs Limited

(Formerly known as Shoora Designs Private Limited)

Diamond Apts. Co-Op Hsg Society Ltd, H No. 7/3388/A, 6th Floor C/1, 601 Haththupura Char Rasta, Surat.

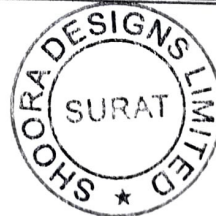
Unaudited Balance Sheet as on 30th September '24

(Amount In Lakhs)

Particulars	As at 30th September '24	As at 31st March '24
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	149.87	149.87
(b) Reserves and Surplus	580.67	188.48
<b>Total Equity</b>	<b>730.54</b>	<b>338.35</b>
<b>(2) Current Liabilities</b>		
(a) Short-Term Borrowings	-	-
(b) Trade Payable		
i) Total outstanding dues of micro enterprise and small enterprise	-	-
ii) Total outstanding dues other than micro enterprise and small enterprise	6.66	2.13
(c) Other Current Liabilities	14.87	3.50
(d) Short-Term Provisions	5.16	5.23
<b>Total Current Liabilities</b>	<b>26.69</b>	<b>10.86</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>757.23</b>	<b>349.21</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant & Equipment & Intangible Assets		
(i) Property, Plant & Equipment	22.03	4.47
(b) Deferred Tax Assets (Net)	7.23	0.08
(c) Non-Current Investments	0.34	0.19
<b>Total Non-Current Assets</b>	<b>29.60</b>	<b>4.74</b>
<b>(2) Current Assets</b>		
(a) Inventories	292.77	146.97
(b) Trade Receivables	64.20	165.00
(c) Cash and Cash Equivalents	353.26	22.47
(d) Other Current Assets	17.40	10.03
<b>Total Current Assets</b>	<b>727.63</b>	<b>344.47</b>
<b>TOTAL ASSETS</b>	<b>757.23</b>	<b>349.21</b>

Place: Surat

Date: 14th November '24



For, Shoora Designs Limited

*Satish Kalubhai Kansodariya*

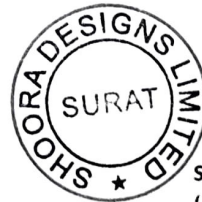
Satish Kalubhai Kansodariya  
(Managing Director)

DIN: 08444489

**Shoora Designs Limited**  
(Formerly known as Shoora Designs Private Limited)  
Diamond Apts. Co-Op Hsg Society Ltd, H No. 7/3388/A, 6th Floor C/1, 601 Haththupura Char Rasta, Surat.  
Unaudited Cash Flow Statement for the half year ended 30th September '24

	(Amount In Lakhs)	
Particulars	For the Period Ended 30th September '24	For the Year Ended 31st March '24
<b>Cash Flow from Operating Activities</b>		
Net Profit before tax paid	(29.02)	1.09
<b>Adjustments for :</b>		
Depreciation and amortization	1.48	1.45
Prior Period Adjustment		(19.71)
<b>Operating profit before working capital changes (a)</b>	<b>(27.54)</b>	<b>(17.17)</b>
<b>Adjustment for Changes in Working Capital :</b>		
Changes in Trade Payables	4.53	(0.77)
Changes in Other Current Liabilities	11.37	1.05
Changes in Short term Provisions	(0.07)	0.50
Changes in Inventories	(145.80)	(82.84)
Changes in Trade Receivables	100.80	(85.31)
Changes in Other Current Assets	(7.37)	(3.48)
<b>(b)</b>	<b>(36.54)</b>	<b>(170.85)</b>
<b>Cash generated from Operations (a + b)</b>	<b>(64.08)</b>	<b>(188.02)</b>
Taxes paid ( net of refund)	-	(4.70)
<b>Net Cash generated from Operations (A)</b>	<b>(64.08)</b>	<b>(192.72)</b>
<b>Cash Flow from Investing Activities</b>		
Addition in Property, Plant and Equipments and Intangible Assets	(19.04)	(2.54)
Changes In Non-current Investment	(0.15)	0.01
<b>Net Cash generated / ( used ) in Investing Activities (B)</b>	<b>(19.19)</b>	<b>(2.53)</b>
<b>Cash Flow from Financing Activities</b>		
Changes in in Long /Short Term Borrowings	-	(0.30)
Proceeds from issuance of share Warrant	414.06	
Proceeds from issuance of shares	-	42.30
Proceeds from Security Premium	-	160.74
<b>Net Cash Used in Financing Activities (C)</b>	<b>414.06</b>	<b>202.74</b>
<b>Net Changes in Cash and Cash Equivalents (A + B + C)</b>	<b>330.79</b>	<b>7.49</b>
<b>Cash and Cash Equivalents as on 1st April, 2024</b>	<b>22.47</b>	<b>14.98</b>
<b>Cash and Cash Equivalents as on 30th September '2024</b>	<b>353.26</b>	<b>22.47</b>

For, Shoora Designs Limited



*Satish Kalubhai Kansodariya*

Satish Kalubhai Kansodariya  
(Managing Director)  
DIN:08444489

Place: Surat  
Date:14th November'24



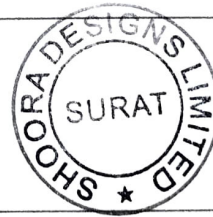
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Diamond Apts. Co-Op Hsg Society Ltd, H No. 7/3388/A, 6th Floor C/1, 601 Haththupura Char Rasta, Surat.  
Statement Of Unaudited Profit & Loss Statement For the Half Year Ended 30th September '24

**Notes to Accounts - Financial Statement**

- 1 The Unaudited financial Results are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.
- 2 The above unaudited financial results of Shoora Designs Limited (the Company) for the half year ended 30th September '24 were reviewed and recommended by the audit committee and approved by the Board of Directors, at their respective meeting held on 14th November '24. These results have been subject to limited review by the Statutory Auditors. Mr. Satish Kalubhai Kansodariya (Managing Director) is authorized by the board of directors for signing of the financials results.
- 3 Company is engaged in Manufacturing and trading of diamonds majorly in surat, Gujarat. Operations of the Company include sourcing of rough, polished and uncut diamonds from primary and secondary source suppliers in the domestic market and sale of diamond to the retails and wholesale operations in Gujarat and Mumbai. Single segment hence segment reporting is not applicable to Company.
- 4 The management is in process of identifying parties which are covered under MSME, The amount relating to MSME are disclosed to the extent identified.
- 5 Previous year's/period's figure have been regrouped/rearranged/reclassified/recasted wherever necessary, to make them comparable with the figures of the current period
- 6 In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.
- 7 Pursuant to the approval of Shareholders, of the Company at the Extra Ordinary General Meeting held on 22nd August, 2024 and on the receipt of Rs. 4,14,06,250/- being 25% of issue price / subscription money, the Board of Directors of the Company. on 25th September, 2024 allotted 31,25,000 Convertible Warrants at an issue price of Rs.53 /- per warrant, aggregating to Rs.16,56,25,000/ by way of preferential allotment to Promoters, Persons belonging to Promoters' Group and Person other than promoters and Persons belonging to Promoters' Group of the Company.
- 8 The status of investor's complaints during the half year ended 30th September '24 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed of during the period	Nil
Complaints unresolved at the end of the period	Nil

For, Shoora Designs Limited



*Satish Kalubhai Kansodariya*  
Satish Kalubhai Kansodariya  
(Managing Director)  
DIN:08444489

Place: Surat  
Date:14th November'24