



**Shukra**  
**JEWELLERY**  
**LIMITED**

To,  
The Manager  
Bombay Stock Exchange Limited,  
The Corporate Relationship Department,  
14<sup>th</sup> Floor, New Trading Ring,  
Rotunda Building, PhirozeJeejeebhoy Tower,  
Dalal Street Fort, Mumbai - 400 001

Date: 26.11.2024

**Subject: Reply to Non-Compliance with Regulation 33 of SEBI (LODR) Regulations, 2015 observed by the Stock Exchange vide its email dated 25<sup>th</sup> November, 2024**

Dear Sir / Madam,

This is in reference to your email dated 25<sup>th</sup> November, 2024, kindly find replies to the queries.

1. With regard to the query raised on Standalone Financial Results not submitted in PDF mode, The Board of Directors at their Meeting held on 14.11.2024 has considered and approved Standalone & Consolidated Financial Results of the company for the Quarter and Half Year ended on 30<sup>th</sup> September, 2024. However due to inadvertence the standalone financial result page was missed in pdf mode and hence, we hereby attach the same financial results including standalone financial results for the quarter and half year ended 30<sup>th</sup> September, 2024.

2. With regard to the query raised on Consolidated Results - Cash Flow Statement for Consolidated Results not Received in Pdf for Quarter Ended - September 2024, please note that the Cash flow statement for standalone and Consolidated financial results are same, hence we have submitted one cash flow statement with financial Results on BSE Website on 14<sup>th</sup> November, 2024.

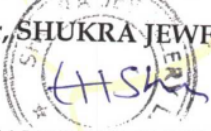
Please note that there is no change in the financial results uploaded on BSE website on 14<sup>th</sup> November, 2024.

Hope you find the same in order and kindly take the same on record.

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,  
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 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 30<sup>th</sup> 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 30<sup>th</sup> 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 1 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024**

PARTICULARS	RS. IN LAKHS					
	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)
<b>1 Income from Operations</b>						
(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	-	-	-	-	-	2.66
<b>Total Income from operations(net)</b>	<b>204.13</b>	<b>38.00</b>	<b>55.40</b>	<b>242.13</b>	<b>164.80</b>	<b>477.92</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	-	-	50.42	-	137.23	137.22
(b) Purchases of stock-in-trade	-	277.40	-	277.40	-	565.24
© Chages in inventories of finished goods work-in-progress and stock in-trade	164.95	-239.40	-	-74.45	-	-273.25
(d) Employee benefits expenses	-	-	-	-	2.00	3.42
(e) Finance Cost	0.17	-	-	0.17	0.01	0.14
(f) Depreciation and amortisation expenses	-	-	2.41	-	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
<b>Total Expenses</b>	<b>165.68</b>	<b>38.90</b>		<b>204.58</b>		<b>469.07</b>
<b>3 Profit/(Loss) before exceptional items and tax</b>	<b>38.45</b>	<b>-0.90</b>	<b>69.61</b>	<b>37.55</b>	<b>158.43</b>	<b>8.85</b>
<b>4 Exceptional Items</b>	-	-	-14.21	-	6.37	-
<b>5 Profit/(Loss) before tax</b>	<b>38.45</b>	<b>-0.90</b>	-	<b>37.55</b>	-	<b>8.85</b>
<b>6 Tax Expenses</b>			-14.21		6.37	
(a) Current Tax	-	-	-	-	-	-1.38
(b) Deferred Tax	-	-	-	-	-	-1.65
<b>7 Profit/(Loss) for the period from continuing Operations</b>	<b>38.45</b>	<b>-0.90</b>	-	<b>37.55</b>	-	<b>5.82</b>
Profit/(Loss) from discontinued operations	-	-	-14.21	-	6.37	-
Tax expenses from discontinued operations	-	-	-	-	-	-
<b>8 Profit/(Loss) from discontinued operations</b>	<b>38.45</b>	<b>-0.90</b>	-	<b>37.55</b>	-	<b>5.82</b>
<b>9 Other Comprehensive Income/(Loss)</b>			-14.21		6.37	
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	-87.71	-35.61	-	-123.32	-	290.27
(ii) Income tax relating to items that will be reclassified to the profit or loss	-	-	2.05	-	0.10	-
<b>10 Total Comprehensive Income for the period (8+9)</b>	<b>-49.26</b>	<b>-36.51</b>	-	<b>-85.77</b>	-	<b>296.09</b>
<b>11 (i) No. of Equity Shares</b>	<b>135.73</b>	<b>135.73</b>	<b>-12.16</b>	<b>135.73</b>	<b>6.47</b>	<b>135.73</b>
(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year			135.73		135.73	
<b>12 Earning Per equity share captial (Rs.)</b>						
(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

FOR SHUKRA JEWELLERY LIMITED

DATE: 14/11/2024  
Place: Ahmedabad

CHANDRAKANT SHAH  
CHAIRMAN & DIRECTOR  
DIN NO: 01188001



**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)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>						
<b>1</b>	<b>Public shareholding</b>						
	Numbers of shares	7812900	7812900	7812900	7812900	7812900	7812900
	Percentage of Shareholding	57.56	57.56	57.56	57.56	57.56	57.56
<b>2</b>	<b>Promoters and Promoter Group Shareholding</b>						
	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>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

- 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.

Date : 14/11/2024  
Place : AHMEDABAD

FOR SHUKRA JEWELLERY LIMITED

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)
<b>1 Segment Revenue:</b>						
(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
<b>Total</b>	<b>204.130</b>	<b>38.000</b>	<b>55.400</b>	<b>242.130</b>	<b>164.80</b>	<b>477.91</b>
<b>2 Segment Results :</b>						
Dimaond Business	39.18	-	0.000	39.18	0.00	23.26
Real Estate Business	-	-	4.980	0.00	27.57	-2.63
<b>Total</b>	<b>39.18</b>	<b>-</b>	<b>4.980</b>	<b>39.180</b>	<b>27.57</b>	<b>20.63</b>
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
<b>Profit Before Tax</b>	<b>38.45</b>	<b>-0.90</b>	<b>-14.21</b>	<b>37.55</b>	<b>6.37</b>	<b>8.85</b>
<b>3 Segment Assets :</b>						
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
<b>Total</b>	<b>3168.73</b>	<b>4143.78</b>	<b>4093.77</b>	<b>3168.73</b>	<b>4093.77</b>	<b>4200.67</b>
<b>4 Segment Liabilities :</b>						
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
<b>Total</b>	<b>669.66</b>	<b>495.80</b>	<b>693.86</b>	<b>669.66</b>	<b>693.86</b>	<b>515.58</b>
<b>5 Captial Employed :</b> <b>(Segment Assets- Segment Liabillites)</b>						
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
<b>Total</b>	<b>2499.070</b>	<b>3647.980</b>	<b>3399.910</b>	<b>2499.07</b>	<b>3399.91</b>	<b>3685.09</b>

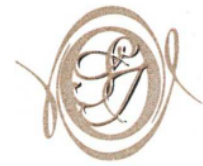
Note:

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 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
<b>A ASSETS</b>		
<b>1 Non-current Assets</b>		
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
<b>Total Non-Current Assets</b>	<b>737.18</b>	<b>868.12</b>
<b>Current Assets</b>		
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
<b>Total Current Assets</b>	<b>3,531.18</b>	<b>3,346.63</b>
<b>Total Assets</b>	<b>4,268.36</b>	<b>4,214.75</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
Equity Share Capital	1,299.04	1,299.04
Other Equity	2,299.68	2,385.45
<b>Total Equity</b>	<b>3,598.72</b>	<b>3,684.49</b>
<b>Non Current Liabilities</b>		
Long Term Provisions	-	-
Loan	-	-
Other Non current Liabilities	-	-
<b>Current Liabilities</b>		
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
<b>Total Current Liabilities</b>	<b>669.64</b>	<b>530.26</b>
<b>Total Equity &amp; Liabilities</b>	<b>4,268.36</b>	<b>4,214.75</b>

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
<b>(A) Cash flow from Operating Activities</b>		
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
<b>Operating Profit/(Loss) before changes in Working Capital</b>	<b>37.72</b>	<b>12.31</b>
<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)
<b>Operating Profit/(Loss) after changes in Working Capital</b>	<b>3.88</b>	<b>-</b>
Less: Taxes Paid	-	(1.38)
<b>Net Cash Flow from Operating Activities (A)</b>	<b>3.88</b>	<b>-1795.14</b>
<b>(B) Cash flow from Investing Activities</b>		
Purchase of Fixed Assets	-	-
Proceeds from Advances	15.07	2.22
Other Non Current Assets Changes	-	1,773.05
<b>Net Cash Flow from Investing Activities (B)</b>	<b>15.07</b>	<b>1,775.27</b>
<b>(C) Cash flow from Financing Activities</b>		
Proceeds from Borrowings(net of repayment)	(14.07)	24.87
Finance Cost	(0.17)	(0.14)
<b>Net Cash Flow from Financing Activities (C)</b>	<b>(14.24)</b>	<b>24.73</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>4.71</b>	<b>4.87</b>
Cash and Cash Equivalents at the Beginning of the Period	3.40	(1.47)
<b>Cash and Cash Equivalents at the Ending of the Period</b>	<b>8.11</b>	<b>3.40</b>

DATE: 14/11/2024  
Place: Ahmedabad

FOR SHUKRA JEWELLERY LIMITED

  
**CHANDRAKANT SHAH**  
**CHAIRMAN & DIRECTOR**  
**DIN NO. 01188001**



# Shukra

## JEWELLERY LIMITED

### 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)
<b>1 Income from Operations</b>						
(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
<b>Total Income from operations(net)</b>	<b>204.13</b>	<b>38.00</b>	<b>55.40</b>	<b>242.13</b>	<b>164.80</b>	<b>477.92</b>
<b>2 Expenses</b>						
(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
<b>Total Expenses</b>	<b>165.68</b>	<b>38.90</b>	<b>69.61</b>	<b>204.58</b>	<b>158.43</b>	<b>469.07</b>
<b>3 Profit/(Loss) before exceptional items and tax</b>	<b>38.45</b>	<b>-0.90</b>	<b>-14.21</b>	<b>37.55</b>	<b>6.37</b>	<b>8.85</b>
<b>4 Exceptional Items</b>	-	-	-	-	0.00	0.00
<b>5 Profit/(Loss) before tax</b>	<b>38.45</b>	<b>-0.90</b>	<b>-14.21</b>	<b>37.55</b>	<b>6.37</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>38.45</b>	<b>-0.90</b>	<b>-14.21</b>	<b>37.55</b>	<b>6.37</b>	<b>5.82</b>
Profit/(Loss) from discontinued operations	-	-	-	0.00	0.00	0.00
Tax expenses from discontinued operations	-	-	-	0.00	0.00	0.00
<b>8 Profit/(Loss) from discontinued operations</b>	<b>38.45</b>	<b>-0.90</b>	<b>-14.21</b>	<b>37.55</b>	<b>6.37</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	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
<b>10 Total Comprehensive Income for the period (8+9)</b>	<b>47.72</b>	<b>-2.00</b>	<b>-12.16</b>	<b>47.91</b>	<b>6.47</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>	<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	0.28	-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
<b>A ASSETS</b>		
<b>1 Non-current Assets</b>		
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
Deffered Tax Assets	10.59	10.59
Other Non-Current Tax Assets	-0.84	6.87
<b>Total Non-Current Assets</b>	<b>722.24</b>	<b>719.49</b>
<b>Current Assets</b>		
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
<b>Total Current Assets</b>	<b>3531.18</b>	<b>3346.64</b>
<b>Total Assets</b>	<b>4253.42</b>	<b>4066.13</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
Equity Share Capital	1299.04	1299.04
Other Equity	2284.74	2236.83
<b>Total Equity</b>	<b>3583.78</b>	<b>3535.87</b>
<b>Non Current Liabilities</b>		
Long Term Provisions	0.00	0.00
Loan	0.00	0.00
Other Non current Liabilities	0.00	0.00
<b>Current Liabilities</b>		
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
<b>Total Current Liabilities</b>	<b>669.64</b>	<b>530.26</b>
<b>Total Equity &amp; Liabilities</b>	<b>4253.42</b>	<b>4066.13</b>

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 2<sup>nd</sup> Quarter and six months ended 30<sup>th</sup> 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 1<sup>st</sup> April 2024 to 30<sup>th</sup>September 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 1<sup>st</sup> April 2024 to 30<sup>th</sup>September 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**

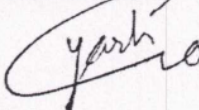
**Shukra Jewellery Limited**

We have reviewed the accompanying statement of unaudited financial results of **Shukra Jewellery Limited** for the 2<sup>nd</sup> 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 YashGolechha

M.No :607597

UDIN 24607597532953



Date : 14/11/2024

Place : Ahmedabad