

**Date:** 12<sup>th</sup> August, 2023

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

Dear Sir / Madam,

**Subject: Submission of Unaudited Financial Results for the Quarter ended on  
30<sup>th</sup> June, 2023 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 30<sup>th</sup> June, 2023 along with Limited Review Report

Kindly take the same on your record and oblige us.

For, **Shangar Decor Limited**

**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

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## SHANGAR DÉCOR LIMITED

CIN:L36998GJ1995PLC028139

Reg. Office: 4, Sharad Apartment, Opp. Dharnidhar Derasar , Paldi,

Ahmedabad-380009, Gujarat

Unaudited Financial Results for the Quarter ended on 30th June, 2023

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30/06/2023	31/03/2023	30/06/2022	31/03/2023
		Unaudited	Audited	Unaudited	Audited
I.	Revenue from Operations	104.47	273.02	171.51	965.54
II.	Other income	0.00	0.89	-	1.18
III.	<b>Total Income (I+II)</b>	<b>104.47</b>	<b>273.92</b>	<b>171.51</b>	<b>966.73</b>
IV.	<b>Expenses :</b>				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchases of stock-in-trade	48.33	80.89	87.98	315.68
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(6.29)	(47.79)	(1.23)	55.74
	(d) Employee benefits expenses	2.22	23.11	2.20	27.61
	(e) Financial Costs	0.79	1.83	1.25	5.54
	(f) Depreciation and amortisation expenses	32.31	38.38	26.11	124.10
	(g) Other expenses	20.25	178.78	50.14	410.30
	<b>Total Expenses (IV)</b>	<b>97.62</b>	<b>275.19</b>	<b>166.44</b>	<b>938.96</b>
V.	<b>Profit / (Loss) before exceptional items and tax(III-IV)</b>	<b>6.85</b>	<b>(1.28)</b>	<b>5.07</b>	<b>27.76</b>
VI	Exceptional items	-	-	-	-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>6.85</b>	<b>(1.28)</b>	<b>5.07</b>	<b>27.76</b>
VIII	Tax expense				
	(1) Current tax	1.79	(2.65)	1.32	7.15
	(2) Deferred Tax	-	-	-	-
	(3) Income Tax of Earlier Year	-	0.42	-	0.42
IX	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>5.06</b>	<b>0.96</b>	<b>3.75</b>	<b>20.20</b>
X	Net Profit / (Loss) for the period	5.06	0.96	3.75	20.20
XI	Other Comprehensive Income	-	-	-	-
XI	<b>Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/(loss) for the period)</b>	<b>5.06</b>	<b>0.96</b>	<b>3.75</b>	<b>20.20</b>
XII	Paid-up Equity Share Capital (Face value of Rs. 5/- each)	612.02	612.02	612.02	612.02
XIII	Earnings per equity share				
	Basic	0.08	0.02	0.06	0.33
	Diluted	0.08	0.02	0.06	0.33

**Notes:**

- The unaudited standalone financial results for the three months ended June 30, 2023 have been approved by the Board of Directors of the Company at its meeting held on August 12, 2023.
- The above standalone financial results have been prepared from the interim condensed standalone 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.
- There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Ind AS. 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.
- The revenue from operations during the quarter mainly consists of Event Management Services.
- Figures has been rounded off and regrouped / re-arranged wherever necessary.

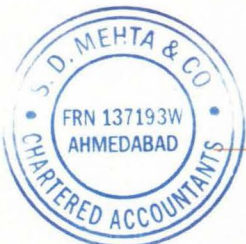
For, Shangar Décor Limited

Place: Ahmedabad  
Date: 12th August, 2023Samir R. Shah  
Managing Director  
(DIN :00787630)

**REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS**

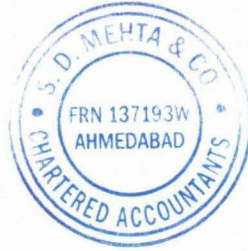
To,  
The Board of Directors  
**SHANGAR DÉCOR LIMITED**

1. We have reviewed the Standalone Unaudited Financial Results of **SHANGAR DÉCOR LIMITED ("the company")** for the quarter ended **June 30, 2023** which are included in the accompanying 'Statement of Standalone and Consolidated Unaudited Financial Results for the quarter ended June 30,2023' (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, "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.
4. A review is limited primarily to inquiries of company personnel and an 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**  
(Partner)  
Membership No. 032891  
UDIN : 23032891 · BG1TREC02407

Place: Ahmedabad  
Date: 12-08-2023