

Date: 13.02.2021

To,
BSE Limited
P J Towers, Dalal Street,
Fort, Mumbai - 400 001.

Sub: outcome of Board Meeting:
Scrip Code: 540259:

Dear Sir,

The Board of Director in their Board meeting held today on 13th February 2021 have approved quarterly unaudited financial results for the quarter ended on 31.12.2020.

Copy of results attached herewith.

Kindly take the same on record.

For Shangar Décor Limited



Samir R Shah
Managing Director
DIN: 00787630

CIN:L36998GJ1995PLC028139

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



INDEPENDENT AUDITOR'S REVIEW REPORT

Review Report to
The Board of Directors
SHANGAR DÉCOR LIMITED

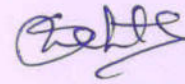
1. We have reviewed the accompanying statement of Unaudited Financial Results of **SHANGAR DÉCOR LIMITED** for the quarter and nine months ended on **31st December, 2020**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
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. 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.



4. 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 recognized accounting practices and policies has not disclosed the information required 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.

Place: Ahmedabad
Date: 14.02.2021
UDIN:

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



Shaishav D. Mehta
Partner
(M.No. 032891)



UDIN: 21032 891 AAAACL 3365

SHANGAR DÉCOR LIMITED

CIN:L36998GJ1995PLC028139

Reg. Office: 4, Sharad Appartment, Opp. Dharnidhar Derasar, Paldi,
Ahmedabad-380009, Gujarat

Standalone Unaudited Financial Results for the Quarter and Nine Months ended on 31st December, 2020

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Nine Month's Ended		Year Ended
		31/12/2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019	31-03-2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	PART I						
I.	Revenue from Operations	52.03	66.82	101.17	312.62	260.18	693.54
II.	Other income	0.00	0.00	0.00	0.00	0.16	8.17
III.	Total Revenue (I+II)	52.03	66.82	101.17	312.62	260.34	701.71
IV.	Expenses :						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	431.29
	(b) Purchases of stock-in-trade	1.96	3.26	69.580	100.77	213.77	(137.880)
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	(28.160)	(21.75)	(129.40)	48.740
	(d) Employee benefits expenses	7.76	7.80	16.28	23.72	49.52	3.40
	(e) Financial Costs	0.17	0.17	0.370	0.80	0.68	74.52
	(f) Depreciation and amortisation expenses	20.39	20.14	21.090	64.23	62.63	242.33
	(g) Other expenses	19.29	12.98	13.160	47.41	31.61	-
	Total Expenses (IV)	49.57	44.35	92.330	215.17	228.81	662.40
V.	Profit / (Loss) before exceptional items and tax(III-IV)	2.46	22.47	8.84	97.45	31.54	39.31
VI.	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII.	Profit / (Loss) before tax (V-VI)	2.46	22.47	8.840	97.45	31.54	39.31
VIII.	Tax expense						
	(1) Current tax	0.62	5.61	0.00	24.33	0.00	6.21
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-
	(3) Income Tax of earlier yea	0.00	0.00	0.00	0.00	0.00	0.00
IX.	Profit / (Loss) for the period from continuing operations (VII-VIII)	1.85	16.86	8.840	73.12	31.54	33.09
X.	Net Profit / (Loss) for the period	1.85	16.86	8.066	73.12	31.54	33.09
XI.	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XI.	Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)	1.85	16.86	8.066	73.12	31.54	33.09
XII.	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	306.00	306.00	306.00	306.00	306.000	306.00
XIII.	Earnings per equity share						
	Basic	0.06	0.55	0.29	2.39	1.03	1.08
	Diluted	0.06	0.55	0.29	2.39	1.03	1.08

Notes:

1	The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13th February, 2021.
2	The above unaudited financial results have been 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. 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	Figures have been rounded off and regrouped / re-arranged wherever necessary.
5	Statement of Assets and Liabilities

For Shangar Décor Limited

Date: 13.02.2021

Place: Ahmedabad

Sh. Samir Shah

Samir Shah

Managing Director

DIN : 00787630