Registered Off: Panchdhara Complex, 3rd Floor, Near The Grand Bhagwati Hotel S.G. Highway, Bodakdev, Ahmedabad, Gujarat 380054. Tel : 079-40024009 CIN NO.: L52393GJ1991PLC079516 website : www.shukrajewellery.in

232, Pancharatna, Opera House, Mumbai - 400004. Tel.: 23672992. Telefax: 23631867, email : shukrajewellery@yahoo.co.in

Date: 30.05.2024

To, The Manager **Bombay Stock Exchange Limited**, The Corporate Relationship Department, 14th Floor, New Trading Ring, Rotunda Building, Phiroze Jeejeebhoy Tower, Dalal Street Fort, Mumbai - 400 001

Sub. -: Annual Secretarial Compliance Report for the year ended March 31, 2024

Scrip Code - 523790

Dear Sir / Madam,

Pursuant to Regulation 24(A)(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Annual Secretarial Compliance Report issued by Kishor Dudhatra, Practicing Company Secretaries for the year ended March 31, 2024.

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours faithfully, For, SHUKRA JEWELLERY LIMITED

All

CHANDRAKANT HIMMATLAL SHAH DIRECTO? DIN:01188001 Encl: as above KISHOR DUDHATRA

8- 314 Oppel Palace, Nr. Shiromani Complex, Opp. Ocean Park, Shivranjani Nahrunagar Roat Ahmedahud - 280 015 Ph. 079 - «Diatash Moh.: 9825012960 Ph. 34al - Vallashatra@yuhus.com

To, The SHUKRA JEWELLERY LIMITED Ahmedabad

SECRETARIAL COMPLIANCE REPORT OF SHUKRA JEWELLERY LIMITED FOR THE YEAR ENDED ON 31.03.2024

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **SHUKRA JEWELLERY LIMITED** (hereinafter referred as 'the listed entity'), having its Registered Office at Panchdhara Complex, 3rd Floor, Near The Grand Bhagwati Hotel, S.G. Highway, Bodakdev, Ahmedabad, Gujarat, 380054. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2024, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined:

C.P.NO.

- (a) all the documents and records made available to us and explanation provided by **THE SHUKRA JEWELLERY LIMITED** ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

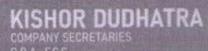
for the year ended 31st March, 2024 ("Review Period") in respect of compliance with the provisions of:

- a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued there under; and
- b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made there under and the Regulations, circulars, guidelines issued there under by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued there under, have been examined, include: -

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Duo Requirements) Regulations, 2015;

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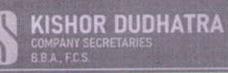


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- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; - (Not applicable to the Listed Entity during the Review Period
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
 (Not applicable to the Listed Entity during the Review Period);
- (e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; and Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable to the Listed Entity during the Review Period);
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; and Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Listed Entity during the Review Period);
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Redeemable Preference Shares) Regulations,2013 and Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (Not applicable to the Listed Entity during the Review Period);
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.
- (j) SEBI Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019 in terms of Para 6(A) and 6(8) of the said circular in the terms of appointment of statutory auditor of the listed entity.

I hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

SR. No.	PARTICULARS	COMPLIANCE STATUS (YES/NO/NA)	Observations/ Remarks by the Practicing Company Secretary
1	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	YES	
2	Adoption and timely updating of the <u>Policies:</u> • All applicable policies under SEBI Regulations are adopted with the	YES	

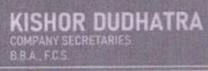


B- 316 Gepat Palace, Nr. Shiremani Complex, Opp. Ocean Park, Shivranjani Netrunagar Road, Ahmedabad- 520 015 Ph. 019 – Adda151 Mob., 7825012960 E-Mail : kadudhatra@yakoo.com

	approval of board of directors of the listed entities		131	C States
	• All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI			
3	Maintenance and disclosures on Website:• The Listed entity is maintaining a functional website• Timely dissemination of the documents/ information under a separate section on the website• Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	YES		As on date and time of inspection the website of a company <u>http://shukrajewelle</u> <u>ry.com</u> is functioning and having necessary information as required.
4	Disqualification of Director: None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	YES		-
5	ToexaminedetailsrelatedtoSubsidiaries of listed entities:(a)Identificationsubsidiary companies(b)DisclosureRequirementofmaterial as well as other subsidiaries	NA		
6	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	YES		
7	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations	YES		
8	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions	YES	1	-

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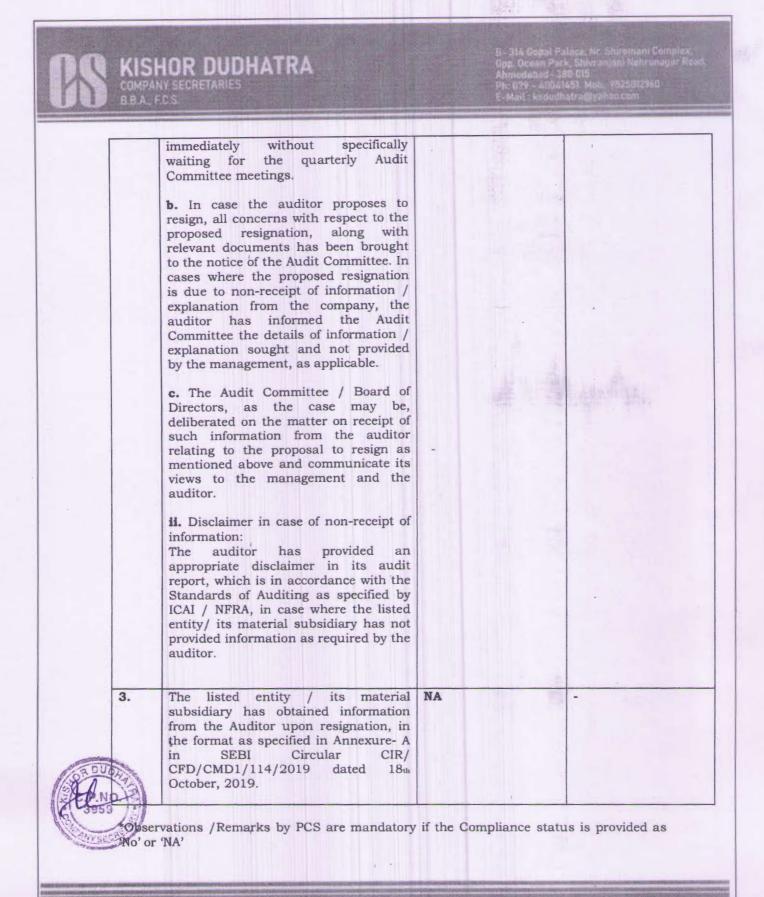
8 - 314 Gupat Palace, Mr. Shiromani Complex, Opp. Ocean Park, Shivronjani Nohrsmagar Rood, Ahmodabad- 380 015 Ph: 079 - 40001451 Mob., 9025012960 E-Meil, Kadudhatra@yahoo.com

	(b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee		
9	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	YES	
10	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015 Sr.	YES	A
11	Actions taken by SEBI or Stock <u>Exchange(s), if any:</u> No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder	YES	Stock exchange has issued notice for violation and details of the same are shown in table below.
12	Additional Non-compliances, if any: No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	NA	

BRANCH OFFICE: 201, Shreeji Complex, Above Saurashtra Gramin Bank, Opp. Imperial Heights. 150 Feet Ring Road, Raikot, Guiarat - 360005, Phone : 0281 - 2576946 KISHOR DUDHATRA COMPANY SECRETARIES B.B.A. F.C.S B- 314 Gopal Palace, Nr. Shirumani Complex, Opp. Ocean Park, Shiruanjani Nehrunagar Road, Ahmedahad- 380 015 Pir: 079 - 40041451, Moh.: 7825012960 E-Mail : Kududhatra@yahob.com

Compliance related to Clause 6(A) and 6(B) of the circular No. CIR/CFD/CMD1/114/2019 dated 18th October 2019 issued by the Securities Exchange Board of India on "Resignation of Statutory Auditors from listed entities and their material subsidiaries" and other guidelines issued thereunder;

SR. No.	PARTICULARS	COMPLIANCE STATUS (YES/NO/NA)	Observations/ Remarks by the Practicing Company Secretary
1.	Compliances with the following con auditor	nditions while appoin	
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or	NA	
	ii . If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or		
	iii . If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.		ni ir fa mi. Din Dri Drinn dri
2.	Other conditions relating to resignation	n of statutory auditor	
	Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non- cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and		



BRANCH OFFICE: 201, Shreeji Complex, Above Saurashtra Gramin Bank, Opp. Imperiol Heights, 150 Feet Ring Road, Rejkot, Gujarat- 360005, Phone : 0281 - 2576946 KISHOR DUDHATRA COMPANY SECRETARIES B.B.A., F.C.S

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B- 314 Gopal Palace, Nr. Shiromani Complex, Opp. Doesn Park, Shivranjani Nehrunayar Road, Ahmedabad- 380 015 Ph: 079 - 40041451 Mob., 9825012960 E-Mail : ksdudhatra@yahoo.com

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

S. No	Complianc e Requireme nt (Regulatio ns/ circulars / guidelines including specific clause)	Regu latio n/Ci rcula r No.	Deviations	Action taken by	Type of Action	Details of Violatio n	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Managem ent Response	Remark
1	Advertise ments in Newspaper s	Regu latio n 47	Not given Newspaper Advertise ments		Adviso ry/ Clarifi cation / Fine/S how Cause Notice / Warni ng, etc.	Non- Publica tion of Financi al Results		*Company has not filed Financial Results in a Newspapers for the Quarter period ended 30.06.2023, 31.09.2023 and 31.12.2023.	Due to financial shortage company could not issued advertise ment in news papers. Company is timely uploadin g the result on BSE website.	-
2	To appoint qualified Company Secretary as a Complianc e officer	Regu latio n 6 (1)	Complianc e Officer and his obligation	BSE	FINE	Fails to appoint Compli ance Officer under Regulat ion 6(1)	Rs. 1,07,380 for quarter ended June, 2023 and Rs. 1,53,400 for quarter ended Septemb er, 2023	*company has failed to appoint Compliance officer from 16.06.2022 to till date	Company is Trying to Find out suitable candidat e for the post of Company Secretar y	•
3 Solar Solar Sola	Financial Results	Regu latio n 33	Non- submission of the Financial results within the prescribed under this regulation	BSE	Fine	Delayed in filing of Financi al	Rs. 8,26,200 for quarter ended 31.03.20 23	Company has filed the same vide acknowledge ment Numbers 3105202303 555433 and 3105202303 515933 (both	Company is taking Legal Opinion for the above Notices as the most of the same	-

KISHOR DUDHATRA COMPANY SECRETARIES B.B.A., FCS

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8 314 Gopai Palace, Nr. Shiromani Gomplex, Opp. Ocean Park, Shivrahjani Netrrunagar Road, Ahmedabad- 380 015 Ph. 079 - 40041451 Mob. 9825012960 E-Mail : ksdudhatra@yahoo.com

							consolidated and standalone dated 31.05.2023 at 03.55 PM and 03:51 PM respectively.	were complied with and the details of the same are available on BSE Portal	
4 Quar Comp e Rej	lianc latio	Other Corporate Governanc e Requireme nts	BSE	Fine	Delay in Filing of Quarter ly Compli ance Report i.e Compan y had filed CG Report dated 25.04.2 023 instead of 21.04.2 023	Rs. 44,840/- for quarter ended Septemb er, 2023	Company had filed CG Report under Regulation 27(2) dated 17.11.2023 instead of 21.10.2023 (CG Report to be filed within 21 days of end of each Quarter)	some technical error we could not upload the data and company	

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

S. No	Compliance Requiremen ts (Regulations / circulars / guidelines including specific clause)	Regul ation /Circ ular No.	Deviations	Action taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Manageme nt Response	Remarks
1	Regulation 13(3)	13(3)	Grievance Redressal Mechanism	Stock Exchan ge	Notices	Regulati on 13(3)	Rs. 44840/- for the Quarter ended on June 2021	Company has not paid any fine as per the notice/s issued by Stock exchange, nor any specific actions were taken by the Stock Exchange as on date of this	Company is taking Legal Opinion for the above Notices as the most of the same were complied with and	As shown below**

KISHOR DUDHATRA COMPANY SECRETARIES B.B.A., F.C.S.

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B.- 314 Gopal Palace, Nr. Shiromani Complex, Opp. Ocean Park, Shivrenjani Nehrunagar Road, Ahmedabad- 380 015 Ph: 079 - 40041451, Mob.: 9825012960 E-Mail: Ksdudhatra@yahuo.com

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								report.	the details of the same are available on BSE Porta	
2	Regulation 31	31	Holding of specified securities and shareholdin g pattern	Stock Exchan ge	Notices	Regulati on 31	Rs. 89680/- for the quarter ended on June 2021	Company has not paid any fine as per the notice/s issued by Stock exchange, nor any specific actions were taken by the Stock Exchange as on date of this report	Company is taking Legal Opinion for the above Notices as the most of the same were complied with and the details of the same are available on BSE Porta	As shown below**
3	Financial Results	Regul ation 33(3) (a)	Financial Results along with Limited review report/Audi tor's report	Stock Exchan ge	Notices	Regulati on 33	Rs. 277300/- for the quarter ended on March, 2021 and Rs. 259600/- for the quarter ended on December 2021	Company has not paid any fine as per the notice/s issued by Stock exchange, nor any specific actions were taken by the Stock Exchange as on date of this report.	Company is taking Legal Opinion for the above Notices as the most of the same were complied with and the details of the same are available on BSE Porta	As shown below**
4	Regulation 7(1)	Regul ation 7(1)	Share Transfer Agent	Stock Exchan ge	Notice	Non- Complia nce of Appoint ment of Share Transfer Agent	Fine of Rs. 107380/- for the quarter ended on June 2021	Company has not paid any fine as per the notice/s issued by Stock exchange, nor any specific actions were taken by the Stock Exchange as on date of this report.	RTA was appointed there is no violation and the details of the same are available on BSE Porta	As shown below**
5	Related party Transaction s	23(9)	Disclosures of related party transactions	Stock Exchan ge	Notice		Rs. 212400 for the quarter ended on March 2021	Company has not paid any fine as per the notice/s issued by Stock exchange, nor any specific	unintentio nal and beyond our control.	As shown below**

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						•		actions were taken by the Stock Exchange as on date of this report.	Company is taking Legal Opinion for the above Notices to submit proper reply to BSE.	
6	Regulation 6(1)	Regul ation 6(1)	Compliance Officer and his obligation	Stock Exchan ge	Notice	Non- appoint ment of Complia nce Officer	Fine of Rs. 17700 for the quarter ended on March 2021 and Fine of Rs. 107380/- for the quarter ended on June 2021	Company has not paid any fine as per the notice/s issued by Stock exchange, nor any specific actions were taken by the Stock Exchange as on date of this report.	Delay was unintentio nal and beyond our control Further Company is taking Legal Opinion for the above Notices to submit proper reply to BSE.	As shown below**
7	Regulation 17(1)	Regul ation 17(1)	Composition of Board of Directors	Stock Exchan ge	Notice	Non Complia nce of Composi tion of BOD	Fine of Rs. 283200/- for the quarter ended on June 2021 and Fine of Rs. 259600/- for the quarter ended on September 2021	Company has not paid any fine as per the notice/s issued by Stock exchange, nor any specific actions were taken by the Stock Exchange as on date of this report.	Company is taking Legal Opinion for the above Notices as the most of the same were complied with and the details of the same are available on BSE Portal	As shown below**
8	Regulation 18(1)	Regul ation 18(1)	Constitution of Audit Committee	Stock Exchan ge	Notice	Non Complia nce of Composi tion of Audit Committ ee	Fine of Rs. 113280/- for the quarter ended on June 2021 and Fine of Rs. 103840/- for the	Company has not paid any fine as per the notice/s issued by Stock exchange, nor any specific actions were taken by the Stock	Delay was unintentio nal and beyond our control	As shown below**

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KISHOR DUDHATRA COMPANY SECRETARIES B.B.A., F.C.S.

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			1				quarter ended on September 2021	Exchange as on date of this report.		
9	Regulation 19(1)/ 19(2)	Regul ation 19(1) /19(2)	Constitution of Nomination and Remunerati on Committee	Stock Exchan ge	Notice	Non Complia nce of Composi tion of NRC	Fine of Rs. 113280/- for the quarter ended on June 2021	Company has not paid any fine as per the notice/s issued by Stock exchange, nor any specific actions were taken by the Stock Exchange as on date of this report.	Delay was unintentio nal and beyond our control	As shown below**
10	Regulation 20(2)/(2A)	Regul ation 20(2)/ (2A)	Constitution of stakeholder relationship committee	Stock Exchan ge	Notice	Non Complia nce of Regulati on 20(2)/(2A)	Fine of Rs. 214760/- for the quarter ended on June 2021	Company has not paid any fine as per the notice/s issued by Stock exchange, nor any specific actions were taken by the Stock Exchange as on date of this report.	Delay was unintentio nal and beyond our control Further Company is taking Legal Opinion for the above Notices to submit proper reply to BSE.	As shown below**
11	Regulation 29(2)(3)	Regul ation 29(2)(3)	Corporate governance requirement s	Stock Exchan ge	Notice	Non complia nce of Prior Intimati on under Regulati on 29(2) and (3)	Fine of Rs. 11800/- for meeting held on 14 August,20 21	Company has not paid any fine as per the notice/s issued by Stock exchange, nor any specific actions were taken by the Stock Exchange as on date of this report.	Delay was unintentio nal and beyond our control Further Company is taking Legal Opinion for the above Notices to submit proper reply to BSE.	As shown below**

KISHOR DUDHATRA COMPANY SECRETARIES B.B.A., FCS

3- 314 Gopst Palace, Nr. Shirpinani Comules, Opp. Ocean Park, Shiyranjani Nahrumagar Rea Ahmadabadi - 380 019 Yu. 079 - 45041451 Mob., 9825072960 L. Mull : Ksdudhatramyanoo.com

**As informed to us the Company is taking legal opinion for the above notice/s as most of the same were complied with and details of the same are available on BSE portal, once the appropriate reply is submitted to BSE with respect to aforementioned violations, the company will seek waiver from BSE. Till date Company has not made any payments of fine as imposed through various notice issued by BSE. Matter being jurisdiction of BSE/SEBI we are unable to comment on the same.

Kishor S. Dudhatra Practising Company Secretary

KISHOR States in the second second SAVJIBHAI

Proprietor FCS No.: F7236 C P No.: 3959 UDIN: F007236F000495735 PR No.1919/2022 **Place:** Ahmedabad Date: 30.05.2024



BRANCH OFFICE: 201.