

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**

CHANDRAKANT HIMMATLAL SHAH

DIRECTOR

DIN:01188001

Encl: as above



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:

- all the documents and records made available to us and explanation provided by **THE SHUKRA JEWELLERY LIMITED** ("the listed entity"),
- the filings/ submissions made by the listed entity to the stock exchanges,
- website of the listed entity,
- 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:

- the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued there under; and
- 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: -

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





- (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	<u>Secretarial Standards:</u> 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	<u>Adoption and timely updating of the Policies:</u> • All applicable policies under SEBI Regulations are adopted with the	YES	-





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	approval of board of directors of the listed entities <ul style="list-style-type: none">• 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: <ul style="list-style-type: none">• 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 http://shukrajewellery.com 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	To examine details related to Subsidiaries of listed entities: (a) Identification of material subsidiary companies (b) Disclosure Requirement of material 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	-





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	(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	-
11	Actions taken by SEBI or Stock Exchange(s), if any: 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	-



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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 conditions while appointing/re-appointing an auditor		
	<p>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</p> <p>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</p> <p>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.</p>	NA	
2.	Other conditions relating to resignation of statutory auditor		
	<p>Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>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</p>		





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	<p>immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable.</p> <p>c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.</p>		
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18 th October, 2019.	NA	



Observations /Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'



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(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	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Regulation/Circular No.	Deviations	Action taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Advertisements in Newspapers	Regulation 47	Not given Newspaper Advertisements	-	Advisory/ Clarification / Fine/ Show Cause Notice / Warning, etc.	Non-Publication of Financial 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 advertisement in news papers. Company is timely uploading the result on BSE website.	-
2	To appoint qualified Company Secretary as a Compliance officer	Regulation 6 (1)	Compliance Officer and his obligation	BSE	FINE	Fails to appoint Compliance Officer under Regulation 6(1)	Rs. 1,07,380 for quarter ended June, 2023 and Rs. 1,53,400 for quarter ended September, 2023	*company has failed to appoint Compliance officer from 16.06.2022 to till date	Company is Trying to Find out suitable candidate for the post of Company Secretary	-
3	Financial Results	Regulation 33	Non-submission of the Financial results within the prescribed under this regulation	BSE	Fine	Delayed in filing of Financial	Rs. 8,26,200 for quarter ended 31.03.2023	Company has filed the same vide acknowledgment Numbers 3105202303 555433 and 3105202303 515933 (both	Company is taking Legal Opinion for the above Notices as the most of the same	-



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								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	Quarterly Compliance Report	Regulation 27(2)	Other Corporate Governance Requirements	BSE	Fine	Delay in Filing of Quarterly Compliance Report i.e. Company had filed CG Report dated 25.04.2023 instead of 21.04.2023	Rs. 44,840/- for quarter ended September, 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)	Due to some technical error we could not upload the data and company ensure to file the same in future within due timeline	

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

S. No	Compliance Requirements (Regulations / circulars / guidelines including specific clause)	Regulation / Circular No.	Deviations	Action taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Regulation 13(3)	13(3)	Grievance Redressal Mechanism	Stock Exchange	Notices	Regulation 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**

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								report.	the details of the same are available on BSE Porta	
2	Regulation 31	31	Holding of specified securities and shareholding pattern	Stock Exchange	Notices	Regulation 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	Regulation 33(3) (a)	Financial Results along with Limited review report/Auditor's report	Stock Exchange	Notices	Regulation 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)	Regulation 7(1)	Share Transfer Agent	Stock Exchange	Notice	Non-Compliance of Appointment 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 Transactions	23(9)	Disclosures of related party transactions	Stock Exchange	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	Delay was unintentional and beyond our control. Further	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)	Regulation 6(1)	Compliance Officer and his obligation	Stock Exchange	Notice	Non-appointment of Compliance 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 unintentional 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)	Regulation 17(1)	Composition of Board of Directors	Stock Exchange	Notice	Non Compliance of Composition 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)	Regulation 18(1)	Constitution of Audit Committee	Stock Exchange	Notice	Non Compliance of Composition of Audit Committee	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 unintentional and beyond our control	As shown below**

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							quarter ended on September 2021	Exchange as on date of this report.		
9	Regulation 19(1)/ 19(2)	Regulation 19(1) /19(2)	Constitution of Nomination and Remuneration Committee	Stock Exchange	Notice	Non Compliance of Composition 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 unintentional and beyond our control	As shown below**
10	Regulation 20(2)/(2A)	Regulation 20(2)/(2A)	Constitution of stakeholder relationship committee	Stock Exchange	Notice	Non Compliance of Regulation 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 unintentional 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)	Regulation 29(2)(3)	Corporate governance requirements	Stock Exchange	Notice	Non compliance of Prior Intimation under Regulation 29(2) and (3)	Fine of Rs. 11800/- for meeting held on 14 August, 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 unintentional and beyond our control Further Company is taking Legal Opinion for the above Notices to submit proper reply to BSE.	As shown below**

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*****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
SAVJIBHAI
DUDHATRA



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

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