

SHEETAL DIAMONDS LIMITED

Diamond & Diamond Jewellery Manufactures & Exporters

CIN: L47190MH1994PLC083945

✉:- sheetaldiamondslimited@gmail.com ☎:- +91 8850742246

Date: 29th January, 2024

To,
Department of Corporate Service (DCS-CRD),
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Sub: Submission of Standalone Un-audited IND-AS compliant Financial Results for Quarter ended 31st December, 2023 with Limited Review Report

Ref: Sheetal Diamonds Limited, Scrip Code- 530525

Dear Sir,

The Company has submitted as duly approved Un-audited IND-AS compliant Financial Results for Quarter ended 31st December, 2023 with Limited Review Report in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on 19th January, 2024.

However, the financials are being resubmitted only to confirm the designation of Director who has signed the said Un-audited financials. Accordingly, it is hereby clarified that Mr. Vijay Kumar Chopra is a Whole time Director and has signed the said Un-audited financial statements.

Kindly take on record and acknowledge receipt of the same.

Thanking You,
Yours Faithfully,

FOR SHEETAL DIAMONDS LIMITED

MR. VIJAY KUMAR CHOPRA
WHOLE-TIME DIRECTOR AND CHIEF FINANCIAL OFFICER
DIN: 10337012

Encl.: As above.

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Ref: Sheetal Diamonds Limited, Scrip Code- 530525

Dear Sir,

Kindly find enclosed herewith duly approved Un-audited IND-AS compliant Financial Results for Quarter ended 31st December, 2023 with Limited Review Report in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take on record and acknowledge receipt of the same.

Thanking You,
Yours Faithfully,

FOR SHEETAL DIAMONDS LIMITED

MR. VIJAY KUMAR CHOPRA
WHOLE-TIME DIRECTOR AND CHIEF FINANCIAL OFFICER
DIN: 10337012

Encl.: As above.

LIMITED REVIEW REPORT

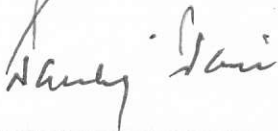
To,
Board of Director
Sheetal Diamonds Limited

We have reviewed the accompanying statement of standalone unaudited financial results of **SHEETAL DIAMONDS LIMITED** for the quarter/nine months ended **December, 2023**. 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 "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. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 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.

For C.P.Jaria & Co
Chartered Accountants



PANKAJ KUMAR JAIN
M.No.112020
FRN 104058W



Date: 19/01/2024
Place: Surat

UDIN: 24112020 BK EYAE 2515

SHEETAL DIAMONDS LIMITED
Reg.Office.Office No 11/23- R, Navjeevan Commercial Premises, Mumbai Central, Mumbai 400 008
BSE Code.530525

Email ID : sheetaldiamondslimited@gmail.com

Statement of Financial Results for the Quarter ended 31st December, 2023

(Rs. in Lakhs except EPS data)

Particulars	Quarter ended	Quarter ended	Corrensponding	Nine months	Corrensponding	Year to date figures
	31st Dec, 2023	30th Sept, 2023	quarter ended	ended 31st Dec,	Nine months ended	for the 31st March,
	31st Dec, 2023	30th Sept, 2023	31st Dec, 2022	2023	31st Dec, 2022	2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue From Operations	218.08	7.890	6.14	225.97	179.00	315.51
(b) Other Income	16.35	0.00	2.33	16.70	4.55	7.08
2 Total Revenue	234.42	7.89	8.47	242.67	183.55	322.59
3 EXPENSES:						
(a) Purchases of Stock-in-Trade	594.66	87.140	0.00	807.53	1.20	100.37
(b) Changes in inventories of Stock-in -Trade	(379.88)	(85.550)	5.80	(591.16)	167.95	171.89
(C) Employee benefits expense	0.58	0.450	6.98	2.93	21.45	25.64
(d) Finance costs	0.00	0.080	0.17	0.21	0.57	0.72
(e) Depreciation and amortization expense	3.80	0.480	2.64	5.67	9.58	11.62
(f) Other expenses	2.74	2.710	27.24	16.82	52.04	44.84
Total Expenses	221.90	5.31	42.83	242.00	252.79	355.08
4 Profit / (loss) before tax	12.53	2.58	(34.36)	0.67	(69.24)	(32.49)
5 Tax expense						
(a) Current Tax	3.76	0.77				
(b) Deferred Tax			(1.92)	(1.32)	(2.08)	(2.07)
6 Profit / (loss) from Continuing Operation	8.77	2.58	(32.44)	1.99	(67.16)	(30.42)
7 Profit / (loss) From discontinuing operations	-	-	-	-	-	-
8 Profit / (loss) for the period	8.77	2.58	(32.44)	1.99	(67.16)	(30.42)
9 Other Comprehensive Income						
i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
ii) Items that will be reclassified to profit and loss	-	-	-	-	-	-
10 Total Comprehensive income for the period	8.77	2.58	(32.44)	1.99	(67.16)	(30.42)
11 Paid up Equity Share Capital	1,119	500	500	1,119	500	500
(Face Value Rs. 5 per share)						
12 i) Earnings Per Share (before extraordinary items)						
(of Rs.5/- each)						
(a) Basic	0.04	0.03	(0.32)	0.01	(0.67)	(0.30)
(b) Diluted	0.04	0.03	(0.32)	0.01	(0.67)	(0.30)
ii) Earnings Per Share (after extraordinary items)						
(of Rs.5/- each)						
(a) Basic	0.04	0.03	(0.32)	0.01	(0.67)	(0.30)
(b) Diluted	0.04	0.03	(0.32)	0.01	(0.67)	(0.30)
**not annualised	**	**	**	**	**	**

See accompanying notes to the Financial Results

Notes:

- The Company has proposed to change name of the Company from "Sheetal Diamonds Limited" to "Rajnish Retail Limited" subject to the approval of Shareholders through Postal Ballot. The Company has received approval for name "Rajnish Retail Limited" from the Ministry dated 27th November, 2023.
- The Company has issued 1,23,75,000 Equity shares of Rs. 9/- (Face value of Rs. 5/- each and Premium of Rs. 4/-each) on preferential basis during the quarter. The Company has raised Rs. 1,11,375,000/- through issue of such preferential allotment and utilised the same for the object for which it is raised as specified in the Notice of Extra-ordinary General Meeting. In-principle approval is received from Stock exchange on 17th October, 2023. The Listing approval for said shares is received on 19th December, 2023 and Trading approval is received on 29th December, 2023.
- The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 19th January, 2024.
- Previous period figures have been rearranged wherever necessary
- The Result is also available on the website of BSE Ltd. i.e. www.bseindia.com
- Details of Investor Complaints for the Quarter:
Beginning - Nil Received - Nil Disposed - Nil Pending - Nil

For and on behalf of the Board of Director of
Sheetal Diamonds Limited

Place : Mumbai
Date : 19.01.2024

Vijay Chopra
Whole-time Director and CFO
(DIN :10337012)