

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



Shukra
JEWELLERY
LIMITED

To,

The Manager

Bombay Stock Exchange Limited

The Corporate Relationship Department,
14th Floor, New Trading Dalal Street, Fort
Rotunda Building, Phiroze Jeejeebhoy Tower,
Dalal Street Fort, Mumbai-400 001.

Date: 01.03.2024

Subject: Discrepancy observed by the Stock Exchange vide its email dated 29th February, 2024.

Dear Sir,

With reference to your above email, we hereby, clarify that the said financial results were duly signed by the Chairman. However, due to inadvertence, the name and designation of the Chairman were not mentioned. We hereby, attach the same results along with the name and designation of Chairman.

Hope you find the same in order and kindly take the same on record.

Thanking you,

Yours faithfully,

FOR, SHUKRA JEWELLERY LIMITED

CHANDRAKANT H. MATLAL SHAH

DIRECTOR

DIN:01188001



Registered Off: Panchdhara Complex, 3rd Floor, Near The Grand Bhagwati Hotel S.G. Highway, Bodakder, Ahmedabad, Gujarat 380054. Tel : 079-40024009
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232, Pancharatna, Opera House, Mumbai - 400004. Tel.: 23672992. Telefax: 23631867, email : shukrajewellery@yahoo.co.in



Date:14.02.2024

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

Sub. - : Outcome of Board Meeting

Ref. - : Scrip Code - 523790

Dear Sir / Madam,

The Board of Directors at their Meeting held on 14.02.2024 has approved the Standalone & Consolidated Un-Audited Financial results for the third quarter and nine months ended on 31st December, 2023 as per Regulation 33 of the SEBI (LODR) Regulations, 2015 along with Limited Review Report. The same has been enclosed herewith for your records.

Meeting commenced at 04:00 P.M. and concluded at 06:00 P.M. (IST)

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



Shukra
JEWELLERY
LIMITED

PART 1 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2023

PARTICULARS	RS.IN LAKHS					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.23	30.09.23	31.12.22	31.12.23	31.12.22	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from Operations						
(a) Net sales/income from operations (Net of Excise duty)	-	55.40	-	164.80	-	164.54
(b) Other Operating Income	-	-	-	-	-	21.71
Total Income from operations(net)	-	55.40	-	164.80	-	186.25
2 Expenses						
(a) Cost of materials consumed	-	50.42	-	137.23	-	-
(b) Purchases of stock-in-trade	114.06	-	-	114.06	-	162.97
(c) Changes in inventories of finished goods work-in-progress and stock in-trade	-114.06	-	-	-114.06	-	-14.96
(d) Employee benefits expenses	1.42	-	0.88	3.42	0.99	0.12
(e) Finance Cost	0.09	-	-129.48	0.10	15.06	8.75
(f) Depreciation and amortisation expenses	-	2.41	-	2.41	2.78	5.55
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	7.43	16.78	11.37	24.21	12.52	21.81
Total Expenses	8.94	69.61	-117.23	167.37	31.35	184.24
3 Profit/(Loss) before exceptional items and tax	-8.94	-14.21	117.23	-2.57	-31.35	2.01
4 Exceptional Items	-	-	-	-	-	-
5 Profit/(Loss) before tax	-8.94	-14.21	117.23	-2.57	-31.35	2.01
6 Tax Expenses						
(a) Current Tax	-	-	-	-	-	-0.31
(b) Deferred Tax	-	-	-	-	-	-1.75
7 Profit/(Loss) for the period from continuing Operations	-8.94	-14.21	117.23	-2.57	-31.35	-0.05
Profit/(Loss) from discontinued operations	-	-	-	-	-	-
Tax expenses from discontinued operations	-	-	-	-	-	-
8 Profit/(Loss) from discontinued operations	-8.94	-14.21	117.23	-2.57	-31.35	-0.05
9 Other Comprehensive Income/(Loss)						
(i) Items that will not be reclassified to the profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified the profit or loss	-	-	-	-	-	-
(i) Items that will be reclassified to the profit or loss	99.06	7.53	-20.80	104.08	-55.57	-107.79
(ii) Income tax relating to items that will be reclassified to the profit or loss	-	-	-	-	-	-
10 Total Comprehensive Income for the period (8+9)	90.12	-6.68	96.43	101.51	-86.92	-107.84
11 (i) No. of Equity Shares	135.73	135.73	135.73	135.73	135.73	135.73
(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year						
12 Earning Per equity share captial (Rs.)						
(a) Basic	-0.07	-0.10	0.86	-0.02	-0.23	0.05
(b) Diluted	-0.07	-0.10	0.86	-0.02	-0.23	0.05

Place : AHMEDABAD
Date : 14/02/2024



Shukra Jewellery Limited

Chandrakant Shah
Chairman & Director
Chandrakant Shah
DIN: 01188001



Shukra

**JEWELLERY
LIMITED**

PART II: STANDLONE AUDITED SEGMENT WISE REPORTING , REVENUE, RESULTS, ASSETS, LIABILITIES

PARTICULARS	RS.IN LAKHS					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.23	30.9.23	31.12.22	31.12.23	31.12.22	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment Revenue:						
(a) Net sales/income from operations						
Diamond Business	-	-	0.000	0.00	0.00	164.54
Real Estate Business	109.40	55.40	0.000	164.80	0.00	0.00
Total	109.40	55.40	0.000	164.80	0.00	164.54
2 Segment Results :						
Diamond Business	-1.80	-	0.000	-1.8	0.00	21.36
Real Estate Business	11.02	4.98	-0.285	16.00	-1.72	8.24
Total	9.22	4.98	-0.285	14.20	-1.72	29.60
Add: Other Unallocable Income net of unallocable	-	-	-	-	-	0.19
Less Other Unallocable Exp	-2.52	19.19	11.96	16.67	14.57	8.75
Less Finance Cost	0.10	-	-129.48	0.10	15.06	19.03
Profit Before Tax	-11.64	-14.21	-117.23	-2.57	-31.35	2.01
3 Segment Assets :						
Diamond Business	784.42	640.10	84.30	784.42	84.30	931.90
Real Estate Business	3026.49	2150.66	3256.14	3026.49	3256.14	2263.94
Corporate (Unallocated)	504.81	1303.01	749.09	504.81	749.09	1025.88
Total	4315.72	4093.77	4089.53	4315.72	4089.53	4221.72
4 Segment Liabilities :						
Diamond Business	115.77	0.00	0.00	115.77	0.00	220.68
Real Estate	470.95	456.57	976.74	470.95	976.74	425.87
Corporate (Unallocated)	239.07	237.29	103.11	239.07	103.11	186.45
Total	825.79	693.86	1079.85	825.79	1230.63	833.00
5 Captial Employed :						
(Segment Assets- Segment Liabilities)						
Diamond Business	668.650	640.100	84.300	668.65	84.30	711.22
Real Estate	2555.540	1694.090	2279.400	2555.54	2279.40	1838.07
Corporate (unallocated)*	265.740	1065.720	645.980	265.74	645.98	839.43
Total	3489.930	3399.910	3009.680	3489.93	3009.68	3388.72

Note:

Based on the "Management Approach" as defined in IND-As 108- Operating Segment, the Chief Operating Decision Maker evaluate the Company's Performance and allocate resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments. The Accounting principles used in the preparation of the financial statement are consistently applied to record revenue and expenditure in individual segment.



Shukra Jewellery Limited

Chairman & Director
Chandrakant Shah
DIN: 01188001

Place : AHMEDABAD
Date : 14/02/2024



Shukra
JEWELLERY
LIMITED

PART III SELECT INFORMATION FOR THE PERIOD ENDED 31ST DECEMBER, 2023

A	PARTICULAR	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
		31.12.23	30.09.23	31.12.22	31.12.23	31.12.22	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	PUBLIC SHAREHOLDING						
	Numbers of shares	7812900	7812900	7812900	7812900	7812900	7812900
	Percentage of Shareholding	57.56	57.56	57.56	57.56	57.56	57.56
2	PROMOTERS AND PROMOTER GROUP SHAREHOLDING						
	a) Pledged/Encumbered						
	- Number of Shares						
	- Percentage of shares(as a% of the total shareholding of promoter and promoter group)						
	- Percentage of shares(as a% of the total share capital of the company)						
	b) Non-encumbered						
	- Number of shares	5759900	5759900	5759900	5759900	5759900	5759900
	Percentage of shares(as a% of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
	Percentage of shares(as a % of the total share capital of the company)	42.44	42.44	42.44	42.44	42.44	42.44

Particulars	9 months ended 31.12.2023
B INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed of during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

- The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 14.02.2024. The Limited Review of the Financial results for the quarter ended 31st December, 2023 has been carried out by the statutory auditors of the company.
- The Operations of the Company are considered as multiple segment.
- The figures of previous period have been re-grouped/rearranged/re-classified wherever necessary.
- The above results, have been prepared in accordance with Ind AS notified under the companies (Indian Accounting Standards) Rules, 2015.



Shukra Jewellery Limited

Chandrakant Shah
Chairman & Director
Chandrakant Shah
DIN: 01188001

Place : AHMEDABAD
Date : 14/02/2024



Shukra JEWELLERY LIMITED

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

PART 1 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTH ENDED DECEMBER, 2023

PARTICULARS	RS.IN LAKHS					
	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
	31.12.23 (Unaudited)	30.09.23 (Unaudited)	31.12.22 (Unaudited)	31.12.23 (Unaudited)	31.12.22 (Unaudited)	31.03.2023 (Audited)
1 Income from Operations						
(a) Net sales/income from operations (Net of Excise duty)	0.00	55.40	0.00	164.80	0.00	164.54
(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	21.71
Total Income from operations(net)	0.00	55.40	0.00	164.80	0.00	186.25
2 Expenses						
(a) Cost of materials consumed	0.00	50.42	0.00	137.23	0.00	0.00
(b) Purchases of stock-in-trade	114.06	0.00	0.00	114.06	0.00	162.97
(c) Changes in inventories of finished goods work-in-progress and stock in-trade	-114.06	0.00	0.00	-114.06	0.00	0.00
(d) Employee benefits expenses	1.42	0.00	0.88	3.42	0.99	-14.96
(e) Finance Cost	0.09	0.00	-129.48	0.10	15.06	0.12
(f) Depreciation and amortisation expenses	0.00	2.41	0.00	2.41	2.78	8.75
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7.43	16.78	11.37	24.21	12.52	5.55
Total Expenses	8.94	69.61	-117.23	167.37	31.35	184.24
3 Profit/(Loss) before exceptional items and tax	-8.94	-14.21	117.23	-2.57	-31.35	2.01
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax	-8.94	-14.21	117.23	-2.57	-31.35	2.01
6 Tax Expenses						
(a) Current Tax	0.00	0.00	0.00	0.00	0.00	-0.31
(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-1.75
7 Profit/(Loss) for the period from continuing Operations	-8.94	-14.21	117.23	-2.57	-31.35	-0.05
Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Tax expenses from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
8 Profit/(Loss) from discontinued operations	-8.94	-14.21	117.23	-2.57	-31.35	-0.05
9 Other Comprehensive Income/(Loss)						
A (i) Items that will not be reclassified to the profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified the profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to the profit or loss	-2.86	2.05	-7.85	-2.76	-13.66	-14.79
(ii) Income tax relating to items that will be reclassified to the profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
10 Total Comprehensive Income for the period (8+9)	-11.80	-12.16	109.38	-5.33	-45.01	-14.84
11 (i) No. of equity shares	135.73	135.73	135.73	135.73	135.73	135.73
(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year						
12 Earning Per equity share capital (Rs.)						
(a) Basic	(0.07)	(0.10)	0.86	-0.02	(0.23)	0.00
(b) Diluted	(0.07)	(0.10)	0.86	-0.02	(0.23)	0.00

Place : AHMEDABAD
Date : 14/02/2024



Shukra Jewellery Limited

Chandrakant Shah
Chairman & Director
Chandrakant Shah
DIN: 01188001



Jain & Golechha
Chartered Accountants

502-503 Vanijya Bhawan, Opp. Diwan Ballubhai School,
Kankariya, Ahmedabad-380022
91+78789 76505, 94090 81021, 98984 35854, 99746 96505
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LIMITED REVIEW REPORT

The Board of directors

Shukra Jewellery Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of **Shukra Jewellery Limited** for the 3rd Quarter and nine months ended 31.12.2023. 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, engagements to Review of Interim Financial Statements Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard required 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's personnel and 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.

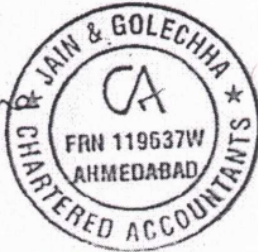
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FCA/62/2016 dated July 5, 2016 of SEBI including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, M/s JAIN & GOLECHHA
CHARTERED ACCOUNTANTS
FRN : 119637W

Yash Golechha

CA Yash Golechha
M.No : 607597

UDIN : 24607597BKETKT2464



Date : 14/02/2024
Place : Ahmedabad



Jain & Golechha
Chartered Accountants

502-503 Vanijya Bhawan, Opp. Diwan Ballubhai School,
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LIMITED REVIEW REPORT

The Board of directors

Shukra Jewellery Limited

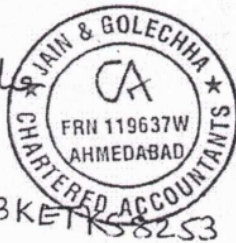
We have reviewed the accompanying statement of unaudited financial results of **Shukra Jewellery Limited** for the 3rd Quarter and nine months ended 31.12.2023. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review of Interim Financial Statements Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard required 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's personnel and 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.

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 Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FCA/62/2016 dated July 5, 2016 of SEBI including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, M/s JAIN & GOLECHHA
CHARTERED ACCOUNTANTS
FRN : 119637W


CA Jash Golechha
M.No : 607597
UDIN : 24607597BKETK58253



Date : 14/02/2024
Place : Ahmedabad