

**Shukra**  
**JEWELLERY**  
**LIMITED**

Date: 14/08/2021

To  
The Manager  
Department of Corporate Services  
BSE Ltd.  
Dalal Street, Fort  
Mumbai - 400 001

**Sub. -: Reg. 33 - Unaudited financial results for the Quarter ended 30<sup>th</sup> June 2021**

**Ref. -: Scrip Code - 523790**

Sir / Madam,

The Board of Directors at their Meeting held on August 14<sup>th</sup>, 2021 has approved the Un-audited financial results for the quarter ended 30<sup>th</sup> June 2021. As per Regulation 33 of Listing Regulations, the financial results and Limited review report are enclosed herewith for your records.

Meeting concluded at 5.10 p.m.

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

Thanking you,

Yours faithfully,

For SHUKRA JEWELLERY LIMITED

*CHANDRAKANT HIMMATLAL SHAH*

**CHANDRAKANT HIMMATLAL SHAH**  
**DIRECTOR**

**DIN: 01188001**

Encl: as above



**PART 1 STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/THREE MONTH ENDED JUNE 30, 2021**

PARTICULARS	RS.IN LAKHS			
	QUARTER ENDED			YEAR ENDED
	30.06.2021 (Unaudited)	31.03.2021 (Audited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
<b>1 Income from Operations</b>				
(a) Net sales/income from operations (Net of Excise duty)	40.06	363.60	26.86	850.63
(b) Other Operating Income	94.12	0.09	0.00	0.09
<b>Total Income from operations(net)</b>	<b>134.18</b>	<b>363.69</b>	<b>26.86</b>	<b>850.72</b>
<b>2 Expenses</b>				
(a) Cost of materials consumed	25.41	254.47	0.00	599.71
(b) Purchases of stock-in-trade	0.00	13.29	24.93	71.62
© Chages in inventories of finished goods work-in-progress and stock in-trade	0.00	0.00	0.00	0.00
(d) Employee benefits expenses	0.45	10.29	2.57	15.58
(e) Finance Cost	1.13	-4.14	6.67	23.93
(f) Depreciation and amortisation expenses	0.00	4.33	0.00	8.23
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	5.10	56.62	12.55	123.50
<b>Total Expenses</b>	<b>32.09</b>	<b>321.58</b>	<b>46.72</b>	<b>829.29</b>
<b>3 Profit/(Loss) before exceptional items and tax</b>	<b>102.09</b>	<b>42.11</b>	<b>-19.86</b>	<b>21.43</b>
<b>4 Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5 Profit/(Loss) before tax</b>	<b>102.09</b>	<b>42.11</b>	<b>-19.86</b>	<b>21.43</b>
<b>6 Tax Expenses</b>				
(a) Current Tax	0.00	-3.34	0.00	-3.34
(b) Deferred Tax	0.00	-1.92	0.00	-1.92
<b>7 Profit/(Loss) for the period from continuing Operations</b>	<b>102.09</b>	<b>36.84</b>	<b>-19.86</b>	<b>16.16</b>
Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00
Tax expenses from discontinued operations	0.00	0.00	0.00	0.00
<b>8 Profit/(Loss) from discontinued operations</b>	<b>102.09</b>	<b>36.84</b>	<b>-19.86</b>	<b>16.16</b>
<b>9 Other Comprehensive Income/(Loss)</b>				
A (i) Items that will not be reclassified to the profit or loss	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
B (i) Items that will be reclassified to the profit or loss	-87.71	-37.64	41.23	0.00
(ii) Income tax relating to items that will be reclassified to the profit or loss	0.00	0.00	0.00	0.00
<b>10 Total Comprehensive Income for the period (8+9)</b>	<b>14.38</b>	<b>-0.80</b>	<b>21.37</b>	<b>16.16</b>
<b>11 (i) No. of Equity Shares</b>	<b>135.73</b>	<b>135.73</b>	<b>135.73</b>	<b>135.73</b>
(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of privious accounting year				
<b>12 Earning Per equity share captial (Rs.)</b>				
(a) Basic	0.75	0.27	-0.15	0.12
(b) Diluted	0.75	0.27	-0.15	0.12

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

PARTICULARS	RS.IN LAKHS			
	QUARTER ENDED			YEAR ENDED
	30.06.2021	31.03.2021	30.06.2020	31.03.2021
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1 Segment Revenue:</b>				
(a) Net sales/income from operations				
Dimaond Business	0.00	0.00	28.86	431.85
Real Estate Business	134.18	364.62	0.00	3260.19
<b>Total</b>	<b>134.18</b>	<b>364.62</b>	<b>28.86</b>	<b>3692.04</b>
<b>2 Segment Results :</b>				
Dimaond Business	0.00	0.00	-19.86	37.15
Real Estate Business	107.68	12.62	6.67	59.89
<b>Total</b>	<b>107.68</b>	<b>12.62</b>	<b>-13.19</b>	<b>97.04</b>
Add: Other Unallocable Income net of unallocable	0.00	0.00	0.00	0.00
Less Other Unallocable Exp	4.46	23.93	0.00	32.56
Less Finance Cost	1.13	0.06	6.67	29.45
<b>Profit Before Tax</b>	<b>102.09</b>	<b>-11.37</b>	<b>-19.87</b>	<b>35.03</b>
<b>3 Segment Assets :</b>				
Dimaond Business	605.45	604.96	499.61	604.96
Real Estate Business	3698.08	3877.08	4548.29	3877.08
Corporate (Unallocated)	200.04	301.33	308.03	301.33
<b>Total</b>	<b>4503.58</b>	<b>4783.37</b>	<b>5355.93</b>	<b>4783.37</b>
<b>4 Segment Liabilities :</b>				
Diamond Business	0.00	0.00	0.00	0.00
Real Estate	707.39	1019.97	1597.78	1019.97
Corporate (Unallocated)	275.93	257.52	288.30	257.52
<b>Total</b>	<b>983.32</b>	<b>1277.49</b>	<b>1886.08</b>	<b>1277.49</b>
<b>5 Captial Employed :</b>				
<b>(Segment Assets- Segment Liabilites)</b>				
Diamond Business	605.45	604.96	499.61	604.96
Real Estate	2990.69	2857.11	2950.51	2857.11
Corporate (unallocated)*	-75.89	43.81	19.73	43.81
<b>Total</b>	<b>3520.25</b>	<b>3505.88</b>	<b>3469.85</b>	<b>3505.88</b>

**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.

For Shukra Jewellery Limited

*Chandrakant Shah*

Chandrakant Shah  
Director  
DIN NO 01188001

Place : AHMEDABAD  
Date : August, 14, 2021



**PART III SELECT INFORMATION FOR THE PERIOD ENDED 30TH JUNE, 2021**

	PARTICULAR	QUARTER ENDED		YEAR ENDED	
		30.06.2021	31.03.2020	30.06.2020	31.03.2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>				
<b>1</b>	Public shareholding				
	Numbers of shares	7812900	7812900	7812900	7812900
	Percentage of Shareholding	57.56	57.56	57.56	57.56
<b>2</b>	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
	Percentage of shres(as a%of the total shareholding of promoter and promoter group)	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

	Particulars	3 months ended 30.06.2021
<b>B</b>	<b>INVESTOR COMPLAINTS</b>	
	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

- 1 The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 14.08.2021 The Limited Review of the Financial results for the quarter ended 30th June , 2020 has been carried out by the statutory auditors of the company.
- 2 The Operations of the Company are considered as multiple segment.
- 3 The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.
- 4 The above results, have been prepared in accordance with Ind AS notified under the companies (Indian Accounting Standards) Rules, 2015.

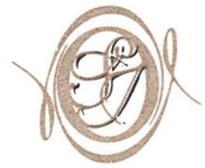
For Shukra Jewellery Limited

*Chandrakant Shah*

Chandrakant Shah  
Director  
DIN NO 01188001

Place : AHMEDABAD

Date :August, 14,2021



**PART 1 CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/THREE MONTH ENDED JUNE 30, 2021**

PARTICULARS	RS. IN LAKHS			
	QUARTER ENDED			YEAR ENDED
	30.06.2021 (Unaudited)	31.03.2021 (Audited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
<b>1 Income from Operations</b>				
(a) Net sales/income from operations (Net of Excise duty)	40.06	363.60	26.86	850.63
(b) Other Operating Income	94.12	0.09	0.00	0.09
<b>Total Income from operations(net)</b>	<b>134.18</b>	<b>363.69</b>	<b>26.86</b>	<b>850.72</b>
<b>2 Expenses</b>				
(a) Cost of materials consumed	25.41	254.47	0.00	599.71
(b) Purchases of stock-in-trade	0.00	13.29	24.93	71.62
© Chages in inventories of finished goods work-in-progress and stock in-trade	0.00	0.00	0.00	0.00
(d) Employee benefits expenses	0.45	10.29	2.57	15.58
(e) Finance Cost	1.13	-4.14	6.67	23.93
(f) Depreciation and amortisation expenses	0.00	4.33	0.00	8.23
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	5.10	56.62	12.55	123.50
<b>Total Expenses</b>	<b>32.09</b>	<b>321.58</b>	<b>46.72</b>	<b>829.29</b>
<b>3 Profit/(Loss) before exceptional items and tax</b>	102.09	42.11	-19.86	21.43
<b>4 Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>5 Profit/(Loss) before tax</b>	102.09	42.11	-19.86	21.43
<b>6 Tax Expenses</b>				
(a) Current Tax	0.00	-3.34	0.00	-3.34
(b) Deferred Tax	0.00	-1.92	0.00	-1.92
<b>7 Profit/(Loss) for the period from continuing Operations</b>	102.09	36.84	-19.86	16.16
Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00
Tax expenses from discontinued operations	0.00	0.00	0.00	0.00
<b>8 Profit/(Loss) from discontinued operations</b>	102.09	36.84	-19.86	16.16
<b>9 Other Comprehensive Income/(Loss)</b>				
A (i) Items that will not be reclassified to the profit or loss	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
B (i) Items that will be reclassified to the profit or loss	-4.83	-0.11	-11.10	-18.45
(ii) Income tax relating to items that will be reclassified to the profit or loss	0.00	0.00	0.00	0.00
<b>10 Total Comprehensive Income for the period (8+9)</b>	97.26	36.73	-30.96	-2.29
<b>11 (i) No. of equity shares</b>	135.73	135.73	135.73	135.73
(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year				
<b>12 Earning Per equity share captial (Rs.)</b>				
(a) Basic	0.75	0.27	(0.15)	0.12
(b) Diluted	0.75	0.27	(0.15)	0.12

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# S K Jha & Co.

CHARTERED ACCOUNTANTS

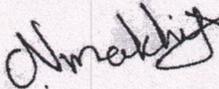
Office : 203 - 204, Iscon Plaza, Nr. ISRO Satellite Road, Satellite, Ahmedabad-380015.  
Tel : +91 79 48901576 Telefax : 079-26926104 • +91 98240 44820 • www.caskjha.com • Email : satyendrajha@hotmail.com, skjha5@hotmail.com

## LIMITED REVIEW REPORT

The Board of Directors,  
Shukra Jewellery Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Shukra Jewellery Limited** for the 1<sup>st</sup> Quarter ended 30.06.2021. 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. 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.
3. 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, S K Jha & Co.  
Chartered Accountants  
FRN: 126173W,

  
Nikhil Makhija  
Partner

M.No: 176178

UDIN : 21176178AAAAEI3940



Date : 14.08.2021  
Place: Ahmedabad



# S K Jha & Co.

## CHARTERED ACCOUNTANTS

Office : 203 - 204, Iscon Plaza, Nr. ISRO Satellite Road, Satellite, Ahmedabad-380015.

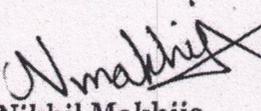
Tel : +91 79 48901576 Telefax : 079-26926104 • +91 98240 44820 • www.caskjha.com • Email : satyendrajha@hotmail.com, skjha5@hotmail.com

### LIMITED REVIEW REPORT

The Board of Directors,  
Shukra Jewellery Limited

1. We have reviewed the accompanying statement of Unaudited Financial Results of Shukra Jewellery Limited for the 1<sup>st</sup> Quarter ended 30.06.2021. 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. 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.
3. 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, S K Jha & Co.  
Chartered Accountants  
FRN: 126173W

  
Nikhil Makhija  
Partner

M.No: 176178

UDIN : 21176178AAAAEH8397



Date : 14.08.2021  
Place: Ahmedabad