



Shukra
JEWELLERY
LIMITED

Date:14.08.2022

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 30th June 2022

Ref. - : Scrip Code - 523790

Dear Sir / Madam,

The Board of Directors at their Meeting held on August 14TH, 2022 has approved the Un-audited financial results for the quarter ended 30th June 2022. As per Regulation 33 of Listing Regulations, The financial results and Limited review report are enclosed herewith for your records.

Meeting concluded at 7:30 p.m.

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

Thanking you,

Yours faithfully,

For, SHUKRA JEWELLERY LIMITED

CHANDRAKANT HIMMATLAL SHAH

DIRECTOR

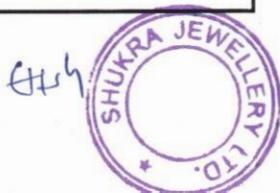
DIN: 01188001

Encl: As above



PART 1 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022

PARTICULARS	RS. IN LAKHS			
	QUARTER ENDED			YEAR ENDED
	30.06.22	31.03.22	30.06.21	31.03.2022
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1 Income from Operations				
(a) Net sales/income from operations (Net of Excise duty)	-	156.36	40.06	219.96
(b) Other Operating Income	-	-88.24	94.12	5.89
Total Income from operations(net)	-	68.12	134.18	225.85
2 Expenses				
(a) Cost of materials consumed	-	26.43	25.41	67.60
(b) Purchases of stock-in-trade	-	124.03	-	124.03
(c) Changes in inventories of finished goods work-in-progress and stock in-trade	-	-	-	-
(d) Employee benefits expenses	0.87	10.10	0.45	10.55
(e) Finance Cost	0.02	3.42	1.13	4.12
(f) Depreciation and amortisation expenses	-	3.83	-	7.02
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	4.36	-8.94	5.10	1.90
Total Expenses	5.25	158.87	32.09	215.23
3 Profit/(Loss) before exceptional items and tax	-5.25	-90.75	102.09	10.62
4 Exceptional Items	-	-	-	-
5 Profit/(Loss) before tax	-5.25	-90.75	102.09	10.62
6 Tax Expenses				
(a) Current Tax	-	-1.66	-	-1.66
(b) Deferred Tax	-	-1.86	-	-1.86
7 Profit/(Loss) for the period from continuing Operations	-5.25	-94.27	102.09	7.11
Profit/(Loss) from discontinued operations	-	-	-	-
Tax expenses from discontinued operations	-	-	-	-
8 Profit/(Loss) from discontinued operations	-5.25	-94.27	102.09	7.11
9 Other Comprehensive Income/(Loss)				
A (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	-	-	-	-
B (i) Items that will be reclassified to the profit or loss	-34.77	72.54	-87.71	-16.73
(ii) Income tax relating to items that will be reclassified to the profit or loss	-	-	-	-
10 Total Comprehensive Income for the period (8+9)	-40.02	-21.73	14.38	-9.62
11 (i) No. of Equity Shares	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	-0.04	-0.69	0.75	0.05
(b) Diluted	-0.04	-0.69	0.75	0.05





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

PARTICULARS	RS.IN LAKHS			
	QUARTER ENDED			YEAR ENDED
	30.06.22	31.03.22	30.06.21	31.03.2022
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1 Segment Revenue:				
(a) Net sales/income from operations				
Dimaond Business	-	117.730	0.000	117.73
Real Estate Business	-	-112.070	134.180	102.23
Total	0.000	5.660	134.18	219.96
2 Segment Results :				
Dimaond Business	-	-11.010	0.000	-11.01
Real Estate Business	-0.87	-198.110	107.680	6.12
Total	-0.87	-209.120	107.68	-4.89
Add: Other Unallocable Income net of unallocable	-	5.89	0.000	5.89
Less Other Unallocable Exp	4.36	-112.51	4.460	-13.75
Less Finance Cost	0.02	0.03	1.130	4.12
Profit Before Tax	-5.25	-90.76	102.09	10.62
3 Segment Assets :				
Dimaond Business	1662.71	1690.95	605.450	1690.95
Real Estate Business	2308.75	2296.88	3698.080	2296.88
Corporate (Unallocated)	184.63	219.41	200.040	219.41
Total	4156.09	4207.24	4503.57	4207.24
4 Segment Liabilities :				
Diamond Business	583.51	0.00	0.000	0.00
Real Estate	109.28	674.36	707.390	674.36
Corporate (Unallocated)	7.07	35.57	275.930	35.57
Total	699.86	709.93	983.32	709.93
5 Captial Employed :				
(Segment Assets- Segment Liabillites)				
Diamond Business	1079.200	1690.950	605.450	1690.95
Real Estate	2199.470	1622.520	2990.690	1622.51
Corporate (unallocated)*	177.560	183.840	-75.890	183.84
Total	3456.230	3497.310	3520.25	3497.30

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 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.



Place : AHMEDABAD

Date : 12/08/2022

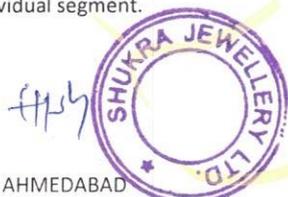


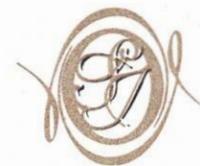
PART II: STANDLONE UNAUDITED SEGMENT WISE REPORTING , REVENUE, RESULTS, ASSETS, LIABILITIES

PARTICULARS	RS.IN LAKHS			
	QUARTER ENDED			YEAR ENDED
	30.06.22 (Unaudited)	31.03.22 (Audited)	30.06.21 (Unaudited)	31.03.2022 (Audited)
1 Segment Revenue:				
(a) Net sales/income from operations				
Dimaond Business	-	117.730	0.000	117.73
Real Estate Business	-	-112.070	134.180	102.23
Total	0.000	5.660	134.18	219.96
2 Segment Results :				
Dimaond Business	-	-11.010	0.000	-11.01
Real Estate Business	-0.87	-198.110	107.680	6.12
Total	-0.87	-209.120	107.68	-4.89
Add: Other Unallocable Income net of unallocable	-	5.89	0.000	5.89
Less Other Unallocable Exp	4.36	-112.51	4.460	-13.75
Less Finance Cost	0.02	0.03	1.130	4.12
Profit Before Tax	-5.25	-90.76	102.09	10.62
3 Segment Assets :				
Dimaond Business	1662.71	1690.95	605.450	1690.95
Real Estate Business	2308.75	2296.88	3698.080	2296.88
Corporate (Unallocated)	184.63	219.41	200.040	219.41
Total	4156.09	4207.24	4503.57	4207.24
4 Segment Liabilities :				
Diamond Business	583.51	0.00	0.000	0.00
Real Estate	109.28	674.36	707.390	674.36
Corporate (Unallocated)	7.07	35.57	275.930	35.57
Total	699.86	709.93	983.32	709.93
5 Captial Employed : (Segment Assets- Segment Liabilites)				
Diamond Business	1079.200	1690.950	605.450	1690.95
Real Estate	2199.470	1622.520	2990.690	1622.51
Corporate (unallocated)*	177.560	183.840	-75.890	183.84
Total	3456.230	3497.310	3520.25	3497.30

Note:

Based on the "Management Approach" as defined in IND-As 108- Operating Segment, the Chief Operating Decision M evaluate the Company's Performance and allocate resources based on an analysis of various performance indicator business segments. Accordingly, infromation 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 expenditu in individual segment.





PART 1 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER/THREE MONTH ENDED JUNE, 2022

PARTICULARS	RS.IN LAKHS			
	QUARTER ENDED			YEAR ENDED
	30.06.22	31.03.22	30.06.21	31.03.2022
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1 Income from Operations				
(a) Net sales/income from operations (Net of Excise duty)	0.00	11.55	40.06	219.96
(b) Other Operating Income	0.00	0.00	94.12	5.89
Total Income from operations(net)	0.00	11.54	134.18	225.85
2 Expenses				
(a) Cost of materials consumed	0.00	7.62	25.41	67.60
(b) Purchases of stock-in-trade	0.00	0.00	0.00	124.03
(c) Changes in inventories of finished goods work-in-progress and stock in-trade	0.00	0.00	0.00	0.00
(d) Employee benefits expenses	0.87	0.00	0.45	10.55
(e) Finance Cost	0.02	0.03	1.13	4.12
(f) Depreciation and amortisation expenses	0.00	0.00	0.00	7.02
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	4.36	4.16	5.10	1.90
Total Expenses	5.25	11.81	32.09	215.23
3 Profit/(Loss) before exceptional items and tax	-5.25	-0.27	102.09	10.62
4 Exceptional Items	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax	-5.25	-0.27	102.09	10.62
6 Tax Expenses				
(a) Current Tax	0.00	-1.66	0.00	-1.66
(b) Deferred Tax	0.00	-1.86	0.00	-1.86
7 Profit/(Loss) for the period from continuing Operations	-5.25	-3.78	102.09	7.11
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
8 Profit/(Loss) from discontinued operations	-5.25	-3.78	102.09	7.11
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
(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	-0.02	76.27	-4.83	-12.99
(ii) Income tax relating to items that will be reclassified to the profit or loss	0.00	0.00	0.00	0.00
10 Total Comprehensive Income for the period (8+9)	-5.27	72.49	97.26	-5.89
11 (i) No. of equity shares	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	(0.04)	(0.03)	0.75	0.05
(b) Diluted	(0.04)	(0.03)	0.75	0.05





PART III SELECT INFORMATION FOR THE PERIOD ENDED 30TH JUNE, 2022

	PARTICULAR	QUARTER ENDED			YEAR ENDED
		30.06.22	31.03.22	30.06.21	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)
A	PARTICULARS OF SHAREHOLDING				
1	Public shareholding				
	Numbers of shares	7570000	7812900	7812900	7812900
	Percentage of Shareholding	55.77	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	6002800	5759900	5759900	5759900
	Percentage of shares(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)	44.22	42.44	42.44	42.44

	Particulars	3 months ended 30.06.2022
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

- 1 The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 12.08.2022 The Limited Review of the Financial results for the quarter ended 30th June, 2022 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.

Place : AHMEDABAD

Date : 12/08/2022





Jain & Golechha

Chartered Accountants

Partner In Charge :
CA. Kamlesh K. Golechha
B.Com., F.C.A.
golechha37@rediffmail.com

Office : 502, Vanijya Bhawan, Opp. Diwan Ballubhai School,
Kankaria, Ahmedabad-380022.
Phone : 079-25454542 (M) 94263 76505, 78789 76505
E-mail : jainandgolechha504@gmail.com

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 1st Quarter and three months ended 30.06.2022. 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



CA Yash Golechha
M.No : 607597
UDIN : 22607597AOXOBB8034

Date : 12/08/2022
Place : Ahmedabad



Jain & Golechha

Chartered Accountants

Partner In Charge :
CA. Kamlesh K. Golechha
B.Com., F.C.A.
golechha37@rediffmail.com

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Phone : 079-25454542 (M) 94263 76505, 78789 76505
E-mail : jainandgolechha504@gmail.com

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 1st Quarter and three months ended 30.06.2022. 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 Yash Golechha
M.No : 607597
UDIN : 22607597AOXNSU1654

Date : 12/08/2022
Place : Ahmedabad