

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.com

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



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

Date: 13/11/2021

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> September 2021**

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

Dear Sir / Madam,

The Board of Directors at their Meeting held on November 13<sup>th</sup>, 2021 has approved the Un-audited financial results for the quarter ended 30<sup>th</sup> September 2021. As per Regulation 33 of Listing Regulations, the financial results and Limited review report are enclosed herewith for your records. Meeting concluded at 7.50p.m.

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

Thanking you,  
Yours faithfully,

For SHUKRA JEWELLERY LIMITED

*CH*

**CHANDRAKANT HIMMATLAL SHAH**  
**DIRECTOR**  
**DIN: 01188001**

Encl: as above



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

PARTICULARS	QUARTER ENDED					RS.IN LAKHS
	30.09.2021			Half Year ENDED		YEAR ENDED
	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
<b>1 Income from Operations</b>						
(a) Net sales/income from operations (Net of Excise duty)	12.00	40.06	284.38	52.06	311.24	850.63
(b) Other Operating Income	0.01	94.12	0.94	94.13	0.94	0.09
<b>Total Income from operations(net)</b>	<b>12.01</b>	<b>134.18</b>	<b>285.32</b>	<b>146.19</b>	<b>312.18</b>	<b>850.72</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	8.14	25.41	209.64	33.55	209.64	599.71
(b) Purchases of stock-in-trade	0.00	0.00	33.40	0.00	58.33	71.62
© Chages in inventories of finished goods work-in-progress and stock in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(d) Employee benefits expenses	0.00	0.00	0.00	0.00	0.00	-13.28
(e) Finance Cost	0.00	0.45	0.92	0.45	3.49	15.58
(f) Depreciation and amortisation expenses	-0.46	1.13	6.65	0.67	13.32	23.93
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	3.19	0.00	3.90	3.19	3.90	8.23
	1.59	5.10	40.55	6.69	53.10	123.50
<b>Total Expenses</b>	<b>12.46</b>	<b>32.09</b>	<b>295.06</b>	<b>44.55</b>	<b>341.78</b>	<b>829.29</b>
<b>3 Profit/(Loss) before exceptional items and tax</b>	<b>-0.45</b>	<b>102.09</b>	<b>-9.74</b>	<b>101.64</b>	<b>-29.60</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>0.00</b>	<b>0.00</b>
<b>5 Profit/(Loss) before tax</b>	<b>-0.45</b>	<b>102.09</b>	<b>-9.74</b>	<b>101.64</b>	<b>-29.60</b>	<b>21.43</b>
<b>6 Tax Expenses</b>						
(a) Current Tax	0.00	0.00	0.00	0.00	0.00	-3.34
(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-1.92
<b>7 Profit/(Loss) for the period from continuing Operations</b>	<b>-0.45</b>	<b>102.09</b>	<b>-9.74</b>	<b>101.64</b>	<b>-29.60</b>	<b>16.16</b>
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
<b>8 Profit/(Loss) from discontinued operations</b>	<b>-0.45</b>	<b>102.09</b>	<b>-9.74</b>	<b>101.64</b>	<b>-29.60</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	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	-16.73	-87.71	23.90	-104.44	23.90	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	0.00	0.00
<b>10 Total Comprehensive Income for the period (8+9)</b>	<b>-17.18</b>	<b>14.38</b>	<b>14.16</b>	<b>-2.81</b>	<b>-5.70</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>	<b>135.73</b>	<b>135.73</b>
(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year						
<b>12 Earning Per equity share captial (Rs.)</b>						
(a) Basic	0.00	0.75	(0.07)	0.75	(0.22)	0.12
(b) Diluted	(0.00)	0.75	(0.07)	0.75	(0.22)	0.12

For Shukra Jewellery Limited

*Handwritten signature*

Chandrakant Shah  
Director  
DIN NO 01188001

Place : AHMEDABAD  
Date :13.11.21



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

PARTICULARS	RS.IN LAKHS					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
<b>1 Segment Revenue:</b>						
(a) Net sales/income from operations	0.000	0.000	36.47	0.00	63.33	63.33
Dimaond Business	12.009	134.177	247.91	146.19	247.91	787.39
Real Estate Business						
<b>Total</b>	<b>12.009</b>	<b>134.177</b>	<b>284.38</b>	<b>146.19</b>	<b>311.24</b>	<b>850.72</b>
<b>2 Segment Results :</b>						
Dimaond Business	0.000	0.000	15.81	0	-4.05	4.99
Real Estate Business	2.965	107.678	-32.20	110.64	-38.87	68.49
<b>Total</b>	<b>2.965</b>	<b>107.678</b>	<b>-16.39</b>	<b>110.643</b>	<b>-42.92</b>	<b>73.48</b>
Add: Other Unallocable Income net of unallocable	0.000	0.000	0.00		0.00	0.00
Less Other Unallocable Exp	3.876	4.460	0.00	8.34	0.00	28.13
Less Finance Cost	-0.46	1.132	6.65	0.67	13.32	23.93
<b>Profit Before Tax</b>	<b>-0.449</b>	<b>102.086</b>	<b>-9.74</b>	<b>101.64</b>	<b>-29.60</b>	<b>21.42</b>
<b>3 Segment Assets :</b>						
Dimaond Business	589.84	605.450	491.85	589.84	491.85	604.96
Real Estate Business	3892.42	3698.083	4371.27	3892.42	4371.27	3877.08
Corporate (Unallocated)	251.44	200.045	304.61	251.44	304.61	301.33
<b>Total</b>	<b>4733.70</b>	<b>4503.578</b>	<b>5167.73</b>	<b>4733.70</b>	<b>5167.73</b>	<b>4783.37</b>
<b>4 Segment Liabilities :</b>						
Diamond Business.	0.00	0.000	0.00	0.00	0.00	0.00
Real Estate	1209.21	707.395	1427.94	1209.21	1427.94	1019.97
Corporate (Unallocated)	21.41	275.930	279.68	21.41	279.68	257.52
<b>Total</b>	<b>1230.626</b>	<b>983.325</b>	<b>1707.62</b>	<b>1230.63</b>	<b>1707.62</b>	<b>1277.49</b>
<b>5 Captial Employed :</b>						
<b>(Segment Assets- Segment Liabilites)</b>						
Diamond Business	589.843	605.450	491.85	589.84	491.85	604.96
Real Estate	2683.207	2990.688	2943.33	2683.21	2943.33	2857.11
Corporate (unallocated)*	230.023	-75.885	24.93	230.02	24.93	43.81
<b>Total</b>	<b>3503.073</b>	<b>3520.253</b>	<b>3460.11</b>	<b>3503.07</b>	<b>3460.11</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

Place : AHMEDABAD  
Date :13.11.21

  
Chandrakant Shah  
Director  
DIN NO 01186001



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

**STATEMENT OF ASSETS AND LIABILITIES**

		RS. IN LAKH	
		UNAUDITED AS AT YEAR ENDED 30.09.2021	AUDITED AS AT YEAR ENDED 31.03.2021
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
	Property, plant and equipment	43.71	46.90
	Capital Work in Progress	0.00	0.00
	Intangible assets	0.00	0.00
	Financial assets	0.00	0.00
	(i) Investment	98.71	203.15
	(ii) Loan	0.00	0.00
	(iii) Other Financial assets	0.00	0.00
	(iv) Trade Receivables	495.63	495.14
	Deffered Tax Assets	15.84	15.84
	Other Non-Current Assets	2467.00	2482.63
	<b>Total Non-Current Assets</b>	<b>3120.88</b>	<b>3243.66</b>
	<b>Current Assets</b>		
	Inventories	1207.20	1197.67
	Financial assets	0.00	0.00
	(i) Trade Receivables	144.79	145.71
	(ii) Cash and Cash Equivalents	5.21	4.55
	(iii) Bank Balances Other than (iii) above	0.00	0.00
	(iv) Loans	170.00	155.14
	(v) Others	0.00	0.00
	Other Current Assets	85.62	36.63
	<b>Total Current Assets</b>	<b>1612.82</b>	<b>1539.70</b>
	<b>Total Asset</b>	<b>4733.70</b>	<b>4783.36</b>
	<b>EQUITY AND LIABILITIES</b>		
	Equity	1299.04	1299.04
	Equity Share Capital	0.00	0.00
	Other Equity	2204.04	2206.84
	<b>Total Equity</b>	<b>3503.09</b>	<b>3505.88</b>
	<b>Non Current Liabilities</b>		
	Long Term Provisions	0.01	0.00
	Loan	98.65	91.40
	Other Non current Liabilities	0.00	0.00
	<b>Current Liabilities</b>		
	Financial Liabilities	0.00	0.00
	(i) Trade Payable	550.12	517.39
	(ii) Other Financial Liabilities	0.00	0.00
	Loan	419.53	407.02
	Short Term Provisions	0.00	0.00
	Other Current Liabilities	158.98	258.33
	Current Tax Provisions	3.34	3.34
	<b>Total Current Liabilities</b>	<b>1230.63</b>	<b>1277.48</b>
	<b>Total Equity &amp; Liabilities</b>	<b>4733.70</b>	<b>4783.36</b>

PLACE : AHMEDABAD

FOR SHUKRA JEWELLERY LIMITED

DATE : 13.11.21

  
CHANDRAKANT SHAH  
DIRECTOR  
DIN NO. 01188001



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

PARTICULARS	RS.IN LAKH					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	31.03.2021 (Audited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
<b>1 Income from Operations</b>						
(a) Net sales/income from operations (Net of Excise duty)	12.00	40.06	284.38	52.06	311.24	850.00
(b) Other Operating Income	0.01	94.12	0.94	94.13	0.94	0.00
<b>Total Income from operations(net)</b>	<b>12.01</b>	<b>134.18</b>	<b>285.32</b>	<b>146.19</b>	<b>312.18</b>	<b>850.00</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	8.14	25.41	209.64	33.55	209.64	599.00
(b) Purchases of stock-in-trade	0.00	0.00	33.40	0.00	58.33	71.00
(c) Changes in inventories of finished goods work-in-progress and stock in-trade	0.00	0.00	0.00	0.00	0.00	-13.00
(d) Employee benefits expenses	0.00	0.45	0.92	0.45	3.49	15.00
(e) Finance Cost	-0.46	1.13	6.65	0.67	13.32	23.00
(f) Depreciation and amortisation expenses	3.19	0.00	3.90	3.19	3.90	8.00
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.59	5.10	40.55	6.69	53.10	123.00
<b>Total Expenses</b>	<b>12.46</b>	<b>32.09</b>	<b>295.06</b>	<b>44.55</b>	<b>341.78</b>	<b>829.00</b>
<b>3 Profit/(Loss) before exceptional items and tax</b>	<b>-0.45</b>	<b>102.09</b>	<b>-9.74</b>	<b>101.64</b>	<b>-29.60</b>	<b>21.00</b>
<b>4 Exceptional Items</b>	<b>0.00</b>	<b>0.00</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>-0.45</b>	<b>102.09</b>	<b>-9.74</b>	<b>101.64</b>	<b>-29.60</b>	<b>21.00</b>
<b>6 Tax Expenses</b>						
(a) Current Tax	0.00	0.00	0.00	0.00	0.00	-3.00
(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-1.00
<b>7 Profit/(Loss) for the period from continuing Operations</b>	<b>-0.45</b>	<b>102.09</b>	<b>-9.74</b>	<b>101.64</b>	<b>-29.60</b>	<b>16.00</b>
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
<b>8 Profit/(Loss) from discontinued operations</b>	<b>-0.45</b>	<b>102.09</b>	<b>-9.74</b>	<b>101.64</b>	<b>-29.60</b>	<b>16.00</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	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to 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	-16.86	-4.830	-0.85	-21.69	-0.85	-18.00
(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
<b>10 Total Comprehensive Income for the period (8+9)</b>	<b>-17.31</b>	<b>97.26</b>	<b>-10.59</b>	<b>79.95</b>	<b>-30.45</b>	<b>-2.00</b>
<b>11</b>						
(i) No. of equity shares	0.00	135.73	135.73	135.73	135.73	135.00
(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year						
<b>12 Earning Per equity share captial (Rs.)</b>						
(a) Basic	(0.00)	0.75	-0.07	0.75	-0.22	0.00
(b) Diluted	(0.00)	0.75	-0.07	0.75	-0.22	0.00

PLACE : AHMEDABAD

DATE : 13.11.2021

FOR SHUKRA JEWELLERY LIMITED

*Chandran*  
CHANDRAN  
DIRECTOR  
DIN NO. 01188001



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

**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**

		RS. IN LAKH	
		UNAUDITED	AUDITED
Particulars		AS AT HALF YEAR ENDED	AS AT YEAR ENDED
		30.09.2021	31.03.2021
<b>A</b>	<b>ASSETS</b>		
	<b>1 Non-current Assets</b>		
	Property, plant and equipment	43.71	46.90
	Good will	180.36	180.36
	Capital Work in Progress	0.00	0.00
	Intangible assets	0.00	0.00
	Financial assets	0.00	0.00
	(i) Investment	34.99	56.68
	(ii) Loan	0.00	
	(iii) Other Financial assets	0.00	0.00
	(iv) Trade Receivables	495.63	495.14
	Deferred Tax Assets	15.84	15.84
	Other Non-Current Tax Assets	2467.00	2482.63
	<b>Total Non-Current Assets</b>	<b>3237.53</b>	<b>3277.55</b>
	<b>Current Assets</b>		
	Inventories	1207.20	1197.67
	Financial assets	0.00	0.00
	(i) Trade Receivables	144.79	145.71
	(ii) Cash and Cash Equivalents	5.21	4.55
	(iii) Bank Balances Other than (iii) above	0.00	0.00
	(iv) Loans	170.00	155.14
	(v) Others	0.00	0.00
	Other Current Assets	85.62	36.63
	<b>Total Current Assets</b>	<b>1612.82</b>	<b>1539.70</b>
	<b>Total Assets</b>	<b>4850.34</b>	<b>4817.25</b>
	<b>EQUITY AND LIABILITIES</b>		
	Equity	1299.04	1299.04
	Equity Share Capital	0.00	0.00
	Other Equity	2320.68	2240.73
	<b>Total Equity</b>	<b>3619.72</b>	<b>3539.77</b>
	<b>Non Current Liabilities</b>		
	Long Term Provisions	0.00	0.00
	Loan	98.65	91.40
	Other Non current Liabilities	0.00	0.00
	<b>Current Liabilities</b>		
	Financial Liabilities	0.00	0.00
	(i) Trade Payable	550.12	517.39
	(ii) Other Financial Liabilities	0.00	0.00
	Loan	419.53	407.02
	Short Term Provisions	0.00	0.00
	Other Current Liabilities	158.98	258.33
	Current Tax Provisions	3.34	3.34
	<b>Total Current Liabilities</b>	<b>1230.63</b>	<b>1277.48</b>
	<b>Total Equity &amp; Liabilities</b>	<b>4850.34</b>	<b>4817.25</b>

PLACE : AHMEDABAD  
DATE : 13.11.2021

FOR SHUKRA JEWELLERY LIMITED

*Chandrakant Shah*  
CHANDRAKANT SHAH  
DIRECTOR  
DIN NO. 01188001



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

Shukra Jewellery Limited  
CASH FLOW STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER, 2021 (RS. IN LAKH)

Particulars		For the year ended 30th September 2021 (Amt in Lakh)	For the year ended 31st March 2021 (Amt in Lakh)
(A)	<b>Cash flow from Operating Activities</b>		
	Profit/ (Loss) before extraordinary items and tax	101.64	21.43
	<u>Adjustments for:-</u>		
	Finance Cost	0.67	23.93
	Depreciation and Amortisation	3.19	8.23
	<b>Operating Profit/(Loss) before changes in Working Capital</b>	<b>105.50</b>	<b>53.59</b>
	<u>Changes In Working Capital</u>		
	Increase /(Decrease) in Trade Payables	32.73	(46.27)
	Increase /(Decrease) in Other Current Liabilities	(99.35)	(496.71)
	Increase /(Decrease) in Short Term Provision	0.00	(2.12)
	(Increase) /Decrease in Inventories	(9.53)	402.61
	(Increase) /Decrease in Trade Receivables	0.43	216.70
	(Increase) /Decrease in Other Current Assets	(48.99)	(3.00)
	<b>Operating Profit/(Loss) after changes in Working Capital</b>	<b>(19.20)</b>	<b>124.80</b>
	Less: Taxes Paid	-	(3.34)
	<b>Net Cash Flow from Oprating Activities</b>	<b>(19.20)</b>	<b>121.46</b>
(B)	<b>Cash flow from Investing Activities</b>		
	Purchase of Fixed Assets	-	-
	Proceeds from Advances	(14.86)	11.71
	Other Non Current Assets Changes	15.63	(52.43)
	<b>Net Cash Flow from Investing Activities</b>	<b>0.77</b>	<b>(40.72)</b>
(C)	<b>Cash flow from Financing Activities</b>		
	Proceeds from Borrowings(net of repayment)	19.77	(70.90)
	Finance Cost	(0.67)	(23.93)
	<b>Net Cash Flow from Financing Activities</b>	<b>19.10</b>	<b>(94.82)</b>
	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>0.67</b>	<b>(14.09)</b>
	Cash and Cash Equivalents at the Beginning of the Period	4.55	18.63
	<b>Cash and Cash Equivalents at the Ending of the Period</b>	<b>5.21</b>	<b>4.55</b>

FOR SHUKRA JEWELLERY LIMITED

CHANDRAKANT SHAH  
DIRECTOR  
DIN NO. 01188001

Place: Ahmedabad  
DATE: 13.11.2021



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

PARTICULAR	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2021	30.06.2021	30.09.2020	30.09.2020	30.09.2019	31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>A PARTICULARS OF SHAREHOLDING</b>						
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 shres(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	3 months ended 30.09.2021
<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 13.11.2021 The Limited Review of the Financial results for the quarter ended 30th September , 2021 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

Place : AHMEDABAD

Date :13.11.21

  
Chandrakant Shah  
Director  
DIN NO 01188001



# S K Jha & Co.

CHARTERED ACCOUNTANTS

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

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## 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 2<sup>st</sup> Quarter and Half Year ended 30.09.2021. 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

Satyendra K Jha  
Partner

M.No: 100106

UDIN : 21100106AAAADB3217



Date : 13.11.2021

Place: Ahmedabad



# S K Jha & Co.

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## 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 2<sup>nd</sup> Quarter and Half Year ended 30.09.2021. 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

  
Satyendra K Jha

Partner

M.No: 100106

UDIN : **21100106AAAADC1596**



Date : 13.11.2021

Place: Ahmedabad