

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: 14/02/2022

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 31st December 2021
Ref. -: Scrip Code - 523790

Dear Sir / Madam,

Sir / Madam,

The Board of Directors at their Meeting held on February 14th, 2022 has approved the Un-audited financial results for the quarter ended 31st December 2022. As per Regulation 33 of Listing Regulations, the financial results and Limited review report are enclosed herewith for your records.

Meeting concluded at 9:30 p.m.

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

Thanking you,
Yours faithfully,

For SHUKRA JEWELLERY LIMITED

Handwritten signature



CHANDRAKANT HIMMATLAL SHAH

DIRECTOR
DIN: 01188001

Encl: as above



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 3rd Quarter and nine months ended 31.12.2021. 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.

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 Kamlesh Golechha
M.No : 107403
UDIN : 22107403ACFHCU4993



Date : 14/02/2022
Place : Ahmedabad



Jain & Golechha

Chartered Accountants

Partner In Charge :
CA. Kamlesh K. Golechha
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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 Kamlesh Golechha
M.No : 107403
UDIN : 22107403ACFERQ5832



Date : 14/02/2022
Place : Ahmedabad

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Shukra
JEWELLERY
LIMITED

Shukra Jewellery Limited
CASH FLOW STATEMENT FOR NINE MONTH ENDED 31ST DECEMBER, 2021 (RS. IN LAKH)

| Particulars | | For the year ended 31st December 2021 (Amt in Lakh) | For the year ended 31st March 2021 (Amt in Lakh) |
|-------------|---|---|--|
| (A) | Cash flow from Operating Activities | | |
| | Profit/ (Loss) before extraordinary items and tax | 101.38 | 21.43 |
| | <u>Adjustments for:-</u> | | |
| | Finance Cost | 0.71 | 23.93 |
| | Depreciation and Amortisation | 3.19 | 8.23 |
| | Operating Profit/(Loss) before changes in Working Capital | 105.27 | 53.59 |
| | <u>Changes In Working Capital</u> | | |
| | Increase /(Decrease) in Trade Payables | 7.43 | (46.27) |
| | Increase /(Decrease) in Other Current Liabilities | (125.26) | (496.71) |
| | Increase /(Decrease) in Short Term Provision | 0.00 | (2.12) |
| | (Increase) /Decrease in Inventories | (2.02) | 402.61 |
| | (Increase) /Decrease in Trade Receivables | 36.15 | 216.70 |
| | (Increase) /Decrease in Other Current Assets | (49.81) | (3.00) |
| | Operating Profit/(Loss) after changes in Working Capital | (28.23) | 124.80 |
| | Less: Taxes Paid | - | (3.34) |
| | Net Cash Flow from Operating Activities | (28.23) | 121.46 |
| (B) | Cash flow from Investing Activities | | |
| | Purchase of Fixed Assets | - | - |
| | Proceeds from Advances | (15.32) | 11.71 |
| | Other Non Current Assets Changes | 25.69 | (52.43) |
| | Net Cash Flow from Investing Activities | 10.37 | (40.72) |
| (C) | Cash flow from Financing Activities | | |
| | Proceeds from Borrowings(net of repayment) | 19.76 | (70.90) |
| | Finance Cost | (0.71) | (23.93) |
| | Net Cash Flow from Financing Activities | 19.06 | (94.82) |
| | Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C) | 1.19 | (14.09) |
| | Cash and Cash Equivalents at the Beginning of the Period | 4.55 | 18.63 |
| | Cash and Cash Equivalents at the Ending of the Period | 5.73 | 4.55 |

FOR SHUKRA JEWELLERY LIMITED

CHANDRAKANT SHAH
DIRECTOR
DIN NO. 01188001



Place: Ahmedabad
DATE: 14.02.2022

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

| PARTICULARS | RS.IN LAKHS | | | | | |
|--|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | QUARTER ENDED | | | NINE MONTH ENDED | | YEAR ENDED |
| | 31.12.21 (Unaudited) | 30.09.2021 (Unaudited) | 31.12.20 (Unaudited) | 31.12.21 (Unaudited) | 31.12.20 (Unaudited) | 31.03.2021 (Audited) |
| 1 Segment Revenue: | | | | | | |
| (a) Net sales/income from operations | | | | | | |
| Dimaond Business | 0.000 | 0.000 | 0.00 | 0.00 | 63.33 | 63.33 |
| Real Estate Business | 11.550 | 12.009 | 174.86 | 157.74 | 422.77 | 787.39 |
| Total | 11.550 | 12.009 | 174.86 | 157.74 | 486.10 | 850.72 |
| 2 Segment Results : | | | | | | |
| Dimaond Business | 0.000 | 0.000 | 0.000 | 0 | 15.81 | 4.99 |
| Real Estate Business | 7.364 | 2.965 | 23.67 | 59.42 | 55.87 | 68.49 |
| Total | 7.364 | 2.965 | 23.67 | 59.420 | 71.68 | 73.48 |
| Add: Other Unallocable Income net of unallocable | 0.000 | 0.000 | 0.00 | | 0.00 | 0.00 |
| Less Other Unallocable Exp | -46.798 | 3.876 | 0.00 | -42.92 | 0.00 | 28.13 |
| Less Finance Cost | 1.17 | -0.462 | 14.75 | 0.71 | 28.07 | 23.93 |
| Profit Before Tax | 52.995 | -0.449 | 38.42 | 101.64 | 99.75 | 21.42 |
| 3 Segment Assets : | | | | | | |
| Dimaond Business | 604.70 | 589.843 | 501.11 | 604.70 | 501.11 | 604.96 |
| Real Estate Business | 3862.38 | 3892.419 | 4257.71 | 3862.38 | 4257.71 | 3877.08 |
| Corporate (Unallocated) | 266.63 | 251.438 | 365.00 | 266.63 | 365.00 | 301.33 |
| Total | 4733.70 | 4733.700 | 5123.82 | 4733.70 | 5123.82 | 4783.37 |
| 4 Segment Liabilities : | | | | | | |
| Diamond Business | 0.00 | 0.000 | 0.00 | 0.00 | 0.00 | 0.00 |
| Real Estate | 1128.22 | 1209.212 | 1386.33 | 1128.22 | 1386.33 | 1019.97 |
| Corporate (Unallocated) | 102.41 | 21.415 | 230.81 | 102.41 | 230.81 | 257.52 |
| Total | 1230.626 | 1230.626 | 1617.14 | 1230.63 | 1617.14 | 1277.49 |
| 5 Captial Employed : (Segment Assets- Segment Liabilites) | | | | | | |
| Diamond Business | 604.697 | 589.843 | 501.11 | 604.70 | 501.11 | 604.96 |
| Real Estate | 2734.157 | 2683.207 | 2871.38 | 2734.16 | 2871.38 | 2857.11 |
| Corporate (unallocated)* | 164.219 | 230.023 | 134.19 | 164.22 | 134.19 | 43.81 |
| Total | 3503.073 | 3503.073 | 3506.68 | 3503.07 | 3506.68 | 3505.88 |

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.

Place : AHMEDABAD
Date : 14/02/2022

For Shukra Jewellery Limited

Chandrakant Shah
Director
DIN NO 01188001





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PART III SELECT INFORMATION FOR THE PERIOD ENDED 31ST DECEMBER, 2021

| PARTICULAR | QUARTER ENDED | | | PERIOD ENDED | | YEAR ENDED |
|---|---------------|-------------|-------------|--------------|-------------|------------|
| | 31.12.21 | 30.09.2021 | 31.12.20 | 31.12.21 | 31.12.20 | 31.03.21 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| A PARTICULARS OF SHAREHOLDING | | | | | | |
| 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 31.12.2021 |
|--|------------------------------|
| 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 14.02.2022 The Limited Review of the Financial results for the quarter ended 31st December, 2021 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 where ever necessary.
- 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
Director
DIN NO 01188001



Place : AHMEDABAD
Date : 14/02/2022



Shukra

**JEWELLERY
LIMITED**

STATEMENT OF ASSETS AND LIABILITIES

RS. IN LAKH

| Particulars | UNAUDITED | AUDITED |
|--|--------------------------------|--------------------------------|
| | AS AT YEAR ENDED 31.12.2021 | AS AT YEAR ENDED 31.03.2021 |
| A ASSETS | | |
| 1 Non-current Assets | | |
| Property, plant and equipment | 43.72 | 46.90 |
| Capital Work in Progress | - | - |
| Intangible assets | - | - |
| Financial assets | - | - |
| (i) Investment | 113.89 | 203.15 |
| (ii) Loan | - | - |
| (iii) Other Financial assets | - | - |
| (iv) Trade Receivables | 495.63 | 495.14 |
| Deffered Tax Assets | 15.84 | 15.84 |
| Other Non-Current Assets | 2,456.94 | 2,482.63 |
| Total Non-Current Assets | 3,126.01 | 3,243.66 |
| Current Assets | | |
| Inventories | 1,199.69 | 1,197.67 |
| Financial assets | - | - |
| (i) Trade Receivables | 109.07 | 145.71 |
| (ii) Cash and Cash Equivalents | 5.73 | 4.55 |
| (iii) Bank Balances Other than (iii) above | - | - |
| (iv) Loans | 170.46 | 155.14 |
| (v) Others | - | - |
| Other Current Assets | 86.44 | 36.63 |
| Total Current Assets | 1,571.40 | 1,539.70 |
| Total Assets | 4,697.41 | 4,783.36 |
| EQUITY AND LIABILITES | | |
| Equity | 1,299.04 | 1,299.04 |
| Equity Share Capital | - | - |
| Other Equity | 2,218.95 | 2,206.84 |
| Total Equity | 3,517.99 | 3,505.88 |
| Non Current Liabilities | | |
| Long Term Provisions | - | - |
| Loan | 98.65 | 91.40 |
| Other Non current Liabilities | - | - |
| Current Liabilities | | |
| Financial Liabilites | - | - |
| (i) Trade Payable | 524.82 | 517.39 |
| (ii) Other Financial Liabilities | - | - |
| Loan | 419.53 | 407.02 |
| Short Term Provisions | - | - |
| Other Current Liabilities | 133.07 | 258.33 |
| Current Tax Provisions | 3.34 | 3.34 |
| Total Current Liabilities | 1,179.42 | 1,277.48 |
| Total Equity & Liabilities | 4,697.41 | 4,783.36 |

PLACE AHMEDABAD
DATE 14/02/2022

FOR SHUKRA JEWELLERY

CHANDRAKANT SHAH
DIRECTOR
DIN NO. 01188001





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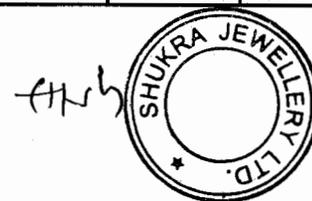
Shukra

JEWELLERY

LIMITED

PART 1 CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/THREE MONTH ENDED DECEMBER 31, 2021

| PARTICULARS | QUARTER ENDED | | | NINE MONTH ENDED | | RS.IN LAKHS |
|---|---------------|---------------|---------------|------------------|---------------|-------------------------|
| | 31.12.21 | 30.09.2021 | 31.12.20 | 31.12.21 | 31.12.20 | YEAR ENDED |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | 31.03.2021 (Audited) |
| 1 Income from Operations | | | | | | |
| (a) Net sales/income from operations (Net of Excise duty) | 11.55 | 12.00 | 174.86 | 63.61 | 486.09 | 850.63 |
| (b) Other Operating Income | 0.00 | 0.01 | 0.00 | 94.13 | 0.00 | 0.09 |
| Total Income from operations(net) | 11.55 | 12.01 | 174.86 | 157.74 | 486.09 | 850.72 |
| 2 Expenses | | | | | | |
| (a) Cost of materials consumed | 7.62 | 8.14 | 135.60 | 41.17 | 345.24 | 599.71 |
| (b) Purchases of stock-in-trade | 0.00 | 0.00 | 0.00 | 0.00 | 58.33 | 71.62 |
| © Chages in inventories of finished goods | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| work-in-progress and stock in-trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -13.28 |
| (d) Employee benefits expenses | 0.00 | 0.00 | 1.80 | 0.45 | 5.29 | 15.58 |
| (e) Finance Cost | 0.03 | -0.43 | 14.75 | 0.71 | 28.07 | 23.93 |
| (f) Depreciation and amortisation expenses | 0.00 | 3.19 | 0.00 | 3.19 | 3.90 | 8.23 |
| (g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately | 4.15 | 5.74 | 13.79 | 10.84 | 66.88 | 123.50 |
| Total Expenses | 11.81 | 16.65 | 165.94 | 56.36 | 507.71 | 829.29 |
| 3 Profit/(Loss) before exceptional items and tax | -0.26 | -4.64 | 8.92 | 101.38 | -21.62 | 21.43 |
| 4 Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 Profit/(Loss) before tax | -0.26 | -4.64 | 8.92 | 101.38 | -21.62 | 21.43 |
| 6 Tax Expenses | | | | | | |
| (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 |
| 7 Profit/(Loss) for the period from continuing Operations | -0.26 | -4.64 | 8.92 | 101.38 | -21.62 | 16.16 |
| 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 | -0.26 | -4.64 | 8.92 | 101.38 | -21.62 | 16.16 |
| 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 | 15.18 | -16.860 | -17.15 | -89.27 | -18.00 | -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 | 0.00 | 0.00 |
| 10 Total Comprehensive Income for the period (8+9) | 14.92 | -21.50 | -8.23 | 12.11 | -39.62 | -2.29 |
| 11 (i) No. of equity shares | 135.73 | 0.00 | 135.73 | 135.73 | 135.73 | 135.73 |
| (ii) Reserve excluding Revaluation Reserves as per Balance Sheet of privious accounting year | | | | | | |
| 12 Earning Per equity share captial (Rs.) | | | | | | |
| (a) Basic | 0.78 | -0.03 | 0.07 | 0.75 | -0.29 | 0.12 |
| (b) Diluted | 0.78 | -0.03 | 0.07 | 0.75 | -0.29 | 0.12 |



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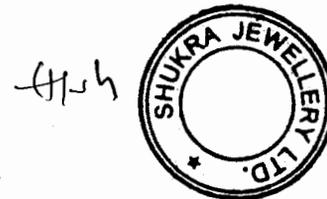
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Shukra
JEWELLERY
LIMITED

PART 1 CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/THREE MONTH ENDED DECEMBER 31, 2021

| PARTICULARS | RS.IN LAKHS | | | | | |
|--|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | QUARTER ENDED | | | NINE MONTH ENDED | | YEAR ENDED |
| | 31.12.21 (Unaudited) | 30.09.2021 (Unaudited) | 31.12.20 (Unaudited) | 31.12.21 (Unaudited) | 31.12.20 (Unaudited) | 31.03.2021 (Audited) |
| 1 Income from Operations | | | | | | |
| (a) Net sales/income from operations (Net of Excise duty) | 11.55 | 12.00 | 174.86 | 63.61 | 486.09 | 850.63 |
| (b) Other Operating Income | 0.00 | 0.01 | 0.00 | 94.13 | 0.00 | 0.09 |
| Total Income from operations(net) | 11.55 | 12.01 | 174.86 | 157.74 | 486.09 | 850.72 |
| 2 Expenses | | | | | | |
| (a) Cost of materials consumed | 7.62 | 8.14 | 135.60 | 41.17 | 345.24 | 599.71 |
| (b) Purchases of stock-in-trade | 0.00 | 0.00 | 0.00 | 0.00 | 58.33 | 71.62 |
| (c) Changes 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 | 1.80 | 0.45 | 5.29 | 15.58 |
| (e) Finance Cost | 0.03 | -0.43 | 14.75 | 0.71 | 28.07 | 23.93 |
| (f) Depreciation and amortisation expenses | 0.00 | 3.19 | 0.00 | 3.19 | 3.90 | 8.23 |
| (g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 4.15 | 5.74 | 13.79 | 10.84 | 66.88 | 123.50 |
| Total Expenses | 11.81 | 16.65 | 165.94 | 56.36 | 507.71 | 829.29 |
| 3 Profit/(Loss) before exceptional items and tax | -0.26 | -4.64 | 8.92 | 101.38 | -21.62 | 21.43 |
| 4 Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 Profit/(Loss) before tax | -0.26 | -4.64 | 8.92 | 101.38 | -21.62 | 21.43 |
| 6 Tax Expenses | | | | | | |
| (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 |
| 7 Profit/(Loss) for the period from continuing Operations | -0.26 | -4.64 | 8.92 | 101.38 | -21.62 | 16.16 |
| 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 | -0.26 | -4.64 | 8.92 | 101.38 | -21.62 | 16.16 |
| 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 | 15.18 | -16.860 | -17.15 | -89.27 | -18.00 | -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 | 0.00 | 0.00 |
| 10 Total Comprehensive Income for the period (8+9) | 14.92 | -21.50 | -8.23 | 12.11 | -39.62 | -2.29 |
| 11 (i) No. of equity shares | 135.73 | 0.00 | 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 | 0.78 | -0.03 | 0.07 | 0.75 | -0.29 | 0.12 |
| (b) Diluted | 0.78 | -0.03 | 0.07 | 0.75 | -0.29 | 0.12 |





Shukra
JEWELLERY
LIMITED

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

RS. IN LAKH

| Particulars | UNAUDITED | AUDITED |
|--|------------------------------------|--------------------------------|
| | AS AT NINE MONTH ENDED 31.12.21 | AS AT YEAR ENDED 31.03.2021 |
| A ASSETS | | |
| 1 Non-current Assets | | |
| Property, plant and equipment | 43.72 | 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 | -32.59 | 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 | 2456.94 | 2482.63 |
| Total Non-Current Assets | 3159.90 | 3277.55 |
| Current Assets | | |
| Inventories | 1199.69 | 1197.67 |
| Financial assets | 0.00 | 0.00 |
| (i) Trade Receivables | 109.07 | 145.71 |
| (ii) Cash and Cash Equivalents | 5.73 | 4.55 |
| (iii) Bank Balances Other than (iii) above | 0.00 | 0.00 |
| (iv) Loans | 170.46 | 155.14 |
| (v) Others | 0.00 | 0.00 |
| Other Current Assets | 86.44 | 36.63 |
| Total Current Assets | 1571.40 | 1539.70 |
| Total Assets | 4731.30 | 4817.25 |
| EQUITY AND LIABILITIES | | |
| Equity | 1299.04 | 1299.04 |
| Equity Share Capital | 0.00 | 0.00 |
| Other Equity | 2252.84 | 2240.73 |
| Total Equity | 3551.88 | 3539.77 |
| Non Current Liabilities | | |
| Long Term Provisions | 0.00 | 0.00 |
| Loan | 98.65 | 91.40 |
| Other Non current Liabilities | 0.00 | 0.00 |
| Current Liabilities | | |
| Financial Liabilities | 0.00 | 0.00 |
| (i) Trade Payable | 524.82 | 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 | 133.07 | 258.33 |
| Current Tax Provisions | 3.34 | 3.34 |
| Total Current Liabilities | 1179.42 | 1277.48 |
| Total Equity & Liabilities | 4731.30 | 4817.25 |

PLAC AHMEDABAD
DATE : 14.02.2022

FOR SHUKRA JEWELLERY

CHANDRAKANT SHAH
DIRECTOR
DIN NO. 01188001

