



Shukra
JEWELLERY
LIMITED

Date : 05.12.2019

To,

Bombay Stock Exchange Limited
The Corporate Relationship Department,
14th Floor., New Trading Ring, Rotunda Building,
Pioneer Jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001

Scrip Code : 523790

Sub: **Resubmission of Unaudited Financial Results for the Quarter/Half Year ended 30.09.2019.**

Dear Sir,

In response to your email dated December, 3rd 2019 We are submitting herewith revised Quarter/Half Year Ended Results for the Quarter/Half Year ended 30.09.2019 along with Limited Review Report.

Kindly take the same in your records and do the needful.

Thanking You,

Yours Faithfully,
For Shukra Jewellery Limited

Chandrakant Shah

Chandrakant Shah
Director
Din No. 01188001





PART III SELECT INFORMATION FOR THE PERIOD ENDED 30TH SEPTEMBER , 2019

	PARTICULAR	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		(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 prmoter 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 30.09.2019
B	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter	NIL
	Received during the quarter	1
	Disposed of during the quarter	1
	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 14.11.2019 The Limited Review of the Financial results for the quarter ended 30th September , 2019 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

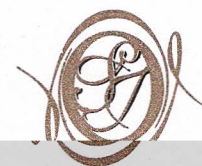
Chandrakant Shah
Chandrakant Shah
Director
DIN NO 01188001

Place : AHMEDABAD
Date : November 14, 2019



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



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

PARTICULARS	RS.IN LAKHS					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2019 (Unaudited)	30.06.2019 (UnAudited)	30.09.2018 (Unaudited)	30.09.2019 (Unaudited)	30.09.2018 (Unaudited)	31.03.2019 (Audited)
1 Segment Revenue:						
(a) Net sales/income from operations						
Dimaond Business	395.51	24.45	34.92	419.96	78.83	340.79
Real Estate Business	1466.84	416.69	25.83	1883.53	316.61	1458.23
Total	1862.35	441.14	60.75	2303.49	395.44	1799.02
2 Segment Results :						
Dimaond Business	35.08	-3.06	3.60	32.02	10.43	11.88
Real Estate Business	75.39	-30.97	-24.73	44.42	33.70	78.88
Total	110.47	-34.03	-21.13	76.44	44.13	90.76
Add: Other Unallocable Income net of unallocable	0.00	0.00	0.00	0.00	0.00	4.85
Less Other Unallocable Exp	25.62	14.64	4.32	40.26	10.70	40.33
Less Finance Cost	8.75	5.98	21.62	14.73	45.04	19.76
Profit Before Tax	76.10	-54.66	-47.07	21.44	-11.61	35.52
3 Segment Assets :						
Dimaond Business	857.65	878.00	3065.03	857.65	3065.03	916.17
Real Estate Business	5175.74	6491.87	4736.56	5175.74	4736.56	6660.93
Corporate (Unallocated)	383.63	288.72	310.40	383.63	310.40	356.44
Total	6417.02	7658.59	8111.99	6417.02	8111.99	7933.54
4 Segment Liabilities :						
Diamond Business	0.00	0.00	244.09	0.00	244.09	0.00
Real Estate	2714.84	4012.20	4544.26	2714.84	4544.26	4145.77
Corporate (Unallocated)	218.70	239.02	0.00	218.70	0.00	325.73
Total	2933.54	4251.22	4788.35	2933.54	4788.35	4471.50
5 Captial Employed : (Segment Assets- Segment Liabilites)						
Diamond Business	857.65	878.00	2820.94	857.65	2820.94	916.17
Real Estate	2460.90	2479.67	192.30	2460.90	192.30	2515.16
Corporate (unallocated)*	164.93	49.70	310.40	164.93	310.40	30.71
Total	3483.48	3407.37	3323.64	3483.48	3323.64	3462.04

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 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
Director
DIN NO 01188001



Place : AHMEDABAD
Date : NOVEMBER 14, 2019



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CIN NO.: L52393GJ1991PLC079516 website : www.shukrajewellery.com

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JEWELLERY LIMITED

232, Pancharatna, Opera House, Mumbai - 400004. Tel.: 23672992. Telex: 23263386. E-mail: shukrajewellery@pancho.co.in

STATEMENT OF ASSETS AND LIABILITIES

RS. IN LAKH

Particulars		UNAUDITED	AUDITED
		AS AT HALF YEAR ENDED 30.09.2019	AS AT YEAR ENDED 31.03.2019
A	ASSETS		
1	Non-current Assets		
	Property, plant and equipment	60.52	65.92
	Capital Work in Progress	0.00	0.00
	Intangible assets	0.00	0.00
	Financial assets	0.00	0.00
(i)	Investment	203.15	203.15
(ii)	Loan	2440.99	2521.08
(iii)	Other Financial assets	0.00	0.00
(iv)	Trade Receivables	847.08	506.03
	Deferred Tax Assets	19.65	19.65
	Non-Current Tax Assets	0.00	0.00
	Total Non-Current Assets	3571.39	3315.83
	Current Assets		
	Inventories	2510.22	4228.34
	Financial assets	0.00	0.00
(i)	Trade Receivables	37.92	37.92
(ii)	Cash and Cash Equivalents	55.41	109.19
(iii)	Bank Balances Other than (iii) above	0.00	0.00
(iv)	Loans	139.51	172.22
(v)	Others	0.00	0.00
	Other Current Assets	102.57	70.04
	Total Current Assets	2845.63	4617.71
	Total Assets	6417.02	7933.54
	EQUITY AND LIABILITIES		
	Equity	1299.04	1299.04
	Equity Share Capital	0.00	0.00
	Other Equity	2184.44	2163.00
	Total Equity	3483.48	3462.04
	Non Current Liabilities		
	Long Term Provisions	0.00	0.00
	Loan	116.35	130.13
	Other Non current Liabilities	1532.37	2686.20
	Current Liabilities		
	Financial Liabilities	0.00	0.00
(i)	Trade Payable	425.11	469.59
(ii)	Other Financial Liabilities	0.00	0.00
	Loan	746.77	924.94
	Short Term Provisions	0.00	0.00
	Other Current Liabilities	106.37	254.07
	Current Tax Provisions	6.57	6.57
	Total Current Liabilities	2933.54	4471.50
	Total Equity & Liabilities	6417.02	7933.54

0.00

FOR SHUKRA JEWELLERY LIMITED

PLACE : AHMEDABAD
DATE : 14.11.2019

CHANDRAKANT SHAH
DIRECTOR
DIN NO. 01188001





S K Jha & Co.

CHARTERED ACCOUNTANTS

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

Tel : +91 79 48901576. Telefax: 079-26926104 • Mob : +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 standalone financial results of Shukra Jewellery limited for the Half year ended 30.09.2019. 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 Information 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 inquire of Company personnel and analytical procedures applied to financial data and thus provide 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 standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S K Jha & CO.
Chartered Accountants

Registered Off: Panchdhara Complex, 3rd-Floor, Near The Grand Bhagwati Hotel S.G. Highway, Bodakdev, Ahmedabad, Gujarat 380054. Tel : 079-40024009
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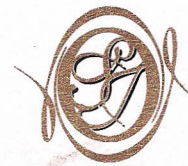
PART 1 CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED SEPTEMBER 30, 2019

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		RS.IN LAKHS
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	YEAR ENDED
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from Operations						
(a) Net sales/income from operations (Net of Excise duty)	1862.35	441.14	60.75	2303.49	395.34	1799.02
(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	121.46
Total Income from operations(net)	1862.35	441.14	60.75	2303.49	395.34	1920.48
2 Expenses						
(a) Cost of materials consumed	1312.38	404.50	15.66	1716.88	211.21	1336.02
(b) Purchases of stock-in-trade	0.00	0.00	24.25	0.00	77.80	596.60
(c) Charges in inventories of finished goods work-in-progress and stock in-trade	360.43	27.51	9.20	387.94	-0.99	-267.70
(d) Employee benefits expenses	7.90	3.06	10.77	10.96	21.66	52.18
(e) Finance Cost	8.75	5.98	21.62	14.73	45.04	19.77
(f) Depreciation and amortisation expenses	5.41	0.00	7.08	5.41	7.08	14.23
(g) Other expenses (Any item exceeding 10% of the total expenses relating to the period separately)	91.38	54.75	19.24	146.13	45.15	133.85
Total Expenses	1786.25	495.80	107.82	2282.05	406.95	1884.95
3 Profit/(Loss) before exceptional items and tax	76.10	-54.66	-47.07	21.44	-11.61	35.53
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss), before tax	76.10	-54.66	-47.07	21.44	-11.61	35.53
6 Tax Expenses						
(a) Current Tax	0.00	0.00	0.00	0.00	0.00	-6.57
(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-5.76
7 Profit/(Loss) for the period from continuing Operations	76.10	-54.66	-47.07	21.44	-11.61	23.20
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	76.10	-54.66	-47.07	21.44	-11.61	23.20
9 Other Comprehensive Income/(Loss)						
A (i) Items that will not be reclassified to the profit or loss	5.37	0.00	0.00	5.37	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	0.00	0.00	0.00	0.00	3.70	107.55
(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 (3+9)	81.47	-54.66	-47.07	26.81	-7.91	130.75
11 (i) Paid-up equity share capital (Face Value 10/-)	1357.28	1357.28	1357.28	1357.28	1357.28	1357.28
(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	0.00
12 Earning Per equity share capital (Rs.)						
(a) Basic	0.56	-0.40	-0.35	0.16	-0.09	0.02
(b) Diluted	0.56	-0.40	-0.35	0.16	-0.09	0.02



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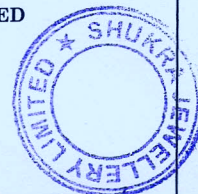
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019 (RS. IN LAKH)

Particulars	For the Half Year Ended 30th September, 2019	For the Year Ended 31 March 2019	For the Half Year ended 30th September, 2018
	(Amount in "Rs.")	(Amount in "Rs.")	(Amount in "Rs.")
(A) Cash flow from Operating Activities	UNAUDITED	AUDITED	UNAUDITED
Profit/ (Loss) before extraordinary items and tax	21.44	35.52	(11.61)
Adjustments for:-			
Finance Cost	14.73	19.77	45.04
Depreciation and Amortisation	5.41	14.23	7.08
Operating Profit/(Loss) before changes in Working Capital	41.58	69.52	40.51
Changes In Working Capital			
Increase /(Decrease) in Trade Payables	(44.48)	(19.45)	(91.15)
Increase /(Decrease) in Other Current Liabilities	(147.70)	(195.27)	(371.86)
Increase /(Decrease) in Short Term Provision		(0.43)	
(Increase) /Decrease in Inventories	1,718.12	(1,555.44)	(830.86)
(Increase) /Decrease in Trade Receivables	(341.05)	2,199.23	1012.43
(Increase) /Decrease in Other Current Assets	(32.54)	(42.73)	(102.53)
Operating Profit/(Loss) after changes in Working Capital	1,193.93	455.44	(343.46)
Less: Taxes Paid	-	(6.57)	(7.00)
Net Cash Flow from Operating Activities (A)	1,193.93	448.87	(350.46)
(B) Cash flow from Investing Activities			
Purchase of Fixed Assets	-	(0.50)	(0.33)
Proceeds from Advances	112.80	(1,213.48)	(759.79)
Net Cash Flow from Investing Activities (B)	112.80	(1,213.98)	(760.12)
(C) Cash flow from Financing Activities			
Proceeds from Borrowings(net of repayment)	(191.95)	394.58	414.880
Finance Cost	(14.73)	(19.77)	(45.04)
Other Non Current Assets Changes	(1,153.83)	401.19	952.85
Net Cash Flow from Financing Activities (C)	(1,360.51)	776.00	1,322.69
Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)	(53.78)	10.89	212.11
Cash and Cash Equivalents at the Beginning of the Period	109.19	98.30	98.30
Cash and Cash Equivalents at the Ending of the Period	55.41	109.19	310.41

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FOR SHUKRA JEWELLERY LIMITED

CHANDRAKANT SHAH
CHANDRAKANT SHAH
DIRECTOR
DIN NO. 01188001



Date: 14th November, 2019
Place: Ahmedabad



Shukra Jewellery Limited

2. Any other matter considered with the chair.

The Meeting was concluded at 10.10 p.m.

Kindly take a note of the same and acknowledge.

Thanking You,

For Shukra Jewellery Limited

CHS

Chandrakant H. Shah
Director
(Din NO.:01188001)





S K Jha & Co.

CHARTERED ACCOUNTANTS

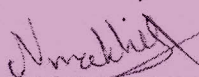
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Tel : +91 79 48901576. Telefax: 079-26926104 • Mob : +91 98240 44820 • www.caskjha.com • Email : satyendrajha@hotmail.com, skjha5@hotmail.com

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Shukra Jewellery Limited

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For, S K Jha & CO.
Chartered Accountants
FRN : 126173W


Nikhil Makhija
Partner

M-No.176178
UDIN: 19176178AAAAABU7733



Place : Ahmedabad
Date : 14/11/2019