

Date: 12/11/2025

To,
The Department of Corporate Services;
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Script ID/ Code : SHOORA/543970

Subject: Unaudited Standalone Financial Result for the Half Year ended on September 30, 2025
Ref. No. Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

The Board of Directors of the Company at their Meeting held on Wednesday, November 12, 2025 at 11:00 A.M. at the Registered office of the Company situated at Diamond Apartments Co-op Housing Society, LT H No. 7/3388/A, 6th floor, C/1, 601, Haththupura Char Rasta, Surat-395003 have *inter alia* discussed and approved following major business:

1. Considered and approved Standalone Unaudited Financial Results along with Limited Review Report thereon for the half year ended on September 30, 2025.

Limited Review report and financial results are enclosed herewith.

Kindly take the above information on record.

Thanking you,
Yours faithfully,

FOR, SHOORA DESIGNS LIMITED



Priti Mohata
Company Secretary & Compliance Officer
M. No.: A36910

Place: Surat

Limited Review Report on Unaudited Half Yearly Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

**To the Board of Directors
Shoora Design Limited**

We have reviewed the accompanying statement of unaudited financial results of **SHOORA DESIGN LIMITED** (the “*Company*”) for the half-year ended 30th September 2025, (“the Statement”) being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company’s Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’). 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, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. ‘This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries 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.

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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of 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 Piyush Kothari & Associates
Chartered Accountants (FRN: 140711W)**



**Piyush Kothari
Partner
M.No.: 158407
UDIN: 25158407BMJGKT4274
Date: 12TH November, 2025
Place: Ahmedabad**

SHOORA DESIGNS LIMITED

Diamond Apts. Co-Op Hsg Society Ltd, H No. 7/3388/A, 6th Floor C/1, 601 Haththupura Char Rasta, Surat.

CIN : L74110GJ2021PLC120894

PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED AS AT 30TH SEPTEMBER, 2025

(Rs. In lakhs)

Sr. No.	Particulars	Half year Ended		Year Ended	
		30th September, 2025	31st March, 2025	30th September, 2024	31st March, 2025
		Unaudited	Audited	Unaudited	Audited
I	Incomes				
	Revenue from operations	189.74	253.30	232.90	486.20
	Other Income	0.00	0.51	3.06	3.57
	Total Income	189.74	253.81	235.96	489.77
II	Expenses:				
	Cost of Material Consumed	76.70	45.57	142.51	188.08
	Purchase of Stock in Trade	490.39	1,379.91	204.75	1,584.66
	Changes in inventories of finished goods, work-in-progress and Stock in-Trade	(400.62)	(1,236.64)	(113.69)	(1,350.33)
	Employee Benefit Expense	13.97	25.09	5.48	30.57
	Financial Costs	0.00	-	-	-
	Depreciation and Amortization Expense	2.06	2.58	1.48	4.06
	Other total Expenses	4.52	5.21	24.45	29.66
	Total Expenses	187.02	221.72	264.98	486.70
III	Profit Before Tax (PBT)	2.72	32.09	(29.02)	3.07
IV	Tax expense:				
	(1) Current tax	0.77	0.74	-	0.74
	(2) Deferred Tax Asset/ (Liability)	(0.08)	7.18	(7.15)	0.03
	(3) Income Tax of Earlier year		(3.55)	-	(3.55)
V	Profit After Tax (PAT) (III-IV)	2.03	27.72	(21.87)	5.85
VII	Profit/(Loss) for the period (V-VI)	2.03	27.72	(21.87)	5.85
VIII	Earning per equity share:				
	(1) Basic/Diluted	0.04	1.82	(1.46)	0.36
	(2) Adjusted EPS (After Bonus)	0.04	1.82	(1.46)	0.36

Notes for Financial Results

- The financial Results are prepared in accordance with the Accounting Standard Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.
- The above unaudited financials of M/s. Shoora Designs Limited (the company) for the half year ended 30th September, 2025 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 12th November, 2025. Mr. Satish Kalubhai Kansodariya (Managing Director) is authorized by the board of directors for signing of the financials results.
- Company is engaged in Manufacturing and trading of diamonds majorly in surat, Gujarat. Operations of the Company include sourcing of rough, polished and uncut diamonds from primary and secondary source suppliers in the domestic market and sale of diamond to the retails and wholesale operations in gujarat and Mumbai. Single segment hence segment reporting is not applicable to Company.
- Previous year's/period's figure have been regrouped/rearranged/reclassified wherever necessary, to make them comparable with the figures of the current period
- In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.

6) The status of investor's complaints during the half year ended 30th September 2025 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed of during the period	Nil
Complaints unresolved at the end of the period	Nil

For, Shoora Designs Limited

Satish Kalubhai Kansodariya
(Managing Director)
DIN:08444489



Place : Surat
Date : 12th November 2025

SHOORA DESIGNS LIMITED**(Formerly known as Shoora Designs Private Limited)**

Diamond Apts. Co-Op Hsg Society Ltd, H No. 7/3388/A, 6th Floor C/1, 601 Haththupura Char Rasta, Surat.

CIN : L74110GJ2021PLC120894

BALANCE SHEET AS AT 30TH SEPTEMBER, 2025

		(Rs. In lakhs)	
Particulars	As at 30th September, 2025	As at 31st March, 2025	
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	462.37	462.37	
(b) Reserves and Surplus	1,540.12	1,538.08	
Total Equity	2,002.48	2,000.45	
(2) Current Liabilities			
(a) Short-Term Borrowings	96.35	96.35	
(b) Trade Payable			
i) Total outstanding dues of micro enterprise and small enterprise	-	-	
ii) Total outstanding dues other than micro enterprise and small enterprise	32.29	10.45	
(c) Other Current Liabilities	7.15	0.71	
(d) Short-Term Provisions	2.11	1.35	
Total Current Liabilities	137.89	108.86	
TOTAL EQUITY & LIABILITIES	2,140.37	2,109.31	
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipment & Intangible Assets			
(i) Property, Plant & Equipment	19.45	20.81	
(b) Deferred Tax Assets (Net)	0.13	0.05	
(c) Non-Current Investments	0.08	0.08	
Total Non-Current Assets	19.66	20.94	
(2) Current Assets			
(a) Inventories	1,921.45	1,529.42	
(b) Trade Receivables	82.93	124.40	
(c) Cash and Cash Equivalents	43.51	384.16	
(d) Other Current Assets	72.81	50.39	
Total Current Assets	2,120.71	2,088.37	
TOTAL ASSETS	2,140.37	2,109.31	

For, Shoora Designs Limited

Satish Kalubhai Kansodariya
(Managing Director)
DIN : 08444489

Place : Surat

Date : 12th November 2025

SHOORA DESIGNS LIMITED

Diamond Apts. Co-Op Hsg Society Ltd, H No. 7/3388/A, 6th Floor C/1, 601 Haththupura Char Rasta, Surat.

CIN : L74110GJ2021PLC120894

CASH FLOW STATEMENT FOR THE PERIOD ENDED AS ON 30TH SEPTEMBER, 2025

(Rs. In lakhs)

Particulars	For the Period Ended on 30th September, 2025	For the Year Ended on 31st March, 2025
Cash Flow from Operating Activities		
Net Profit before tax paid	2.72	3.07
Adjustments for :		
Depreciation and amortization	2.06	4.06
Operating profit before working capital changes (a)	4.79	7.13
Adjustment for Changes in Working Capital :		
Changes in Trade Payables	21.84	8.32
Changes in Other Current Liabilities	6.43	(2.79)
Changes in Short term Provisions	0.77	(3.87)
Changes in Inventories	(392.05)	(1,382.46)
Changes in Trade Receivables	41.47	40.59
Changes in Other Current Assets	(22.42)	(40.34)
(b)	(343.97)	(1,380.55)
Cash generated from Operations (a + b)	(339.18)	(1,373.42)
Taxes paid (net of refund)	(0.77)	2.81
Net Cash generated from Operations (A)	(339.94)	(1,370.61)
Cash Flow from Investing Activities		
Addition in Property, Plant and Equipments and Intangible Assets	(0.70)	(20.40)
Changes In Non-current Investment	-	0.11
Net Cash generated / (used) in Investing Activities (B)	(0.70)	(20.29)
Cash Flow from Financing Activities		
Changes in in Long /Short Term Borrowings	-	96.35
Proceeds from issuance of shares	-	312.50
Proceeds from Security Premium	-	1,343.75
Net Cash Used in Financing Activities (C)	(0.00)	1,752.60
Net Changes in Cash and Cash Equivalents (A + B + C)	(340.65)	361.70
Cash and Cash Equivalents as on 01st April, 2025	384.16	22.47
Cash and Cash Equivalents as on 30th September, 2025	43.51	384.16

For, Shoora Designs Limited

Satish Kalubhai Kansodariya
(Managing Director)
DIN : 08444489



Place : Surat

Date : 12th November 2025