



Shukra
JEWELLERY
LIMITED

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

Date: 12.11.2025

To,
The Manager
Bombay Stock Exchange Limited,
The Corporate Relationship Department,
14th Floor, New Trading Ring,
Rotunda Building, Phiroze Jeejeebhoy Tower,
Dalal Street Fort, Mumbai - 400 001

Sub.: Outcome of Board Meeting & approval of Un-Audited Standalone and Consolidated Financial Results for the Quarter and Half year ended on 30th September, 2025

Ref.: Regulation 30 and 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015

Scrip Code - 523790

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of the SEBI (listing obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the company in their Meeting held on today i.e. on Wednesday, 12.11.2025 has considered and approved the following items inter alia:

1. The Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter and Half year ended on 30th September, 2025 along with Limited Review Report from the Statutory Auditors of the Company in respect with Unaudited Standalone and Consolidated Financial Results of the Company for the quarter & half year ended on 30th September, 2025

Meeting commenced at 2:30 P.M. and concluded at 3:30 P.M.(IST)

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



Shukra

JEWELLERY LIMITED

PART 1 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2025

RS.IN LAKHS						
PARTICULARS	QUARTER ENDED			Half year ended		YEAR ENDED
	30.09.25	30.06.25	30.09.24	30.09.2025	30.09.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from Operations						
(a) Net sales/income from operations	108.06	20.32	204.13	128.38	242.13	505.83
(Net of Excise duty)	-	-	-	-	-	1.90
(b) Other Operating Income	-	-	-	-	-	507.73
Total Income from operations(net)	108.06	20.32	204.13	128.38	242.13	
2 Expenses						
(a) Cost of materials consumed	-	-	-	-	277.40	291.25
(b) Purchases of stock-in-trade	-	-	-	-	-	160.05
(c) Changes in inventories of finished goods	48.30	11.70	164.95	59.99	-74.45	22.50
work-in-progress and stock in-trade	-	-	-	-	-	0.53
(d) Employee benefits expenses	0.05	0.04	0.17	0.09	0.17	3.38
(e) Finance Cost	0.32	0.40	-	0.72	-	17.42
(f) Depreciation and amortisation expenses	0.08	4.08	0.56	4.17	1.46	
(g) Other expenses(Any item exceeding						
10% of the total expenses relating to						
continuing operations to be shown separately						
Total Expenses	48.75	16.22	165.68	64.97	204.58	495.13
3 Profit/(Loss) before exceptional items and tax	59.31	4.10	38.45	63.41	37.55	12.60
4 Exceptional Items						
5 Profit/(Loss) before tax	59.31	4.10	38.45	63.41	37.55	12.60
6 Tax Expenses						
(a) Current Tax	-	-	-	-	-	1.97
(b) Deferred Tax	-	-	-	-	-	1.53
(c) Mat Credit Entitlement	-	-	-	-	-	-18.64
7 Profit/(Loss) for the period from continuing Operations	59.31	4.10	38.45	63.41	37.55	27.74
Profit/(Loss) from discontinued operations	-	-	-	-	-	-
Tax expenses from discontinued operations	59.31	4.10	38.45	63.41	37.55	27.74
8 Profit/(Loss) from discontinued operations						
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	74.09	-101.10	-87.71	-27.01	-123.32	-57.48
B (i) Items that will be reclassified to the profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to the	-	-	-	-	-	-
profit or loss	-	-	-	-	-	-
10 Total Comprehensive Income for the period (8+9)	133.40	-97.00	-49.26	36.40	-85.77	-29.74
11 (i) No. of Equity Shares	135.73	135.73	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 capital (Rs.)						
(a) Basic	0.44	0.03	0.28	0.47	0.28	0.2
(b) Diluted	0.44	0.03	0.28	0.47	0.28	0.2

FOR SHUKRA JEWELLERY LIMITED

CHANDRAKANT SHA
CHAIRMAN & DIRECTOR

DIN NO. 011880

Place: Ahmedabad
DATE: 12/11/2025



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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LIMITED

PART III SELECT INFORMATION FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025

	PARTICULAR	QUARTER ENDED			Half year ended		YEAR ENDED
		30.09.25	30.06.25	30.09.24	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A	PARTICULARS OF SHAREHOLDING						
1	Public shareholding	7812900	7812900	7812900	7812900	7812900	7812900
	Numbers of shares	57.56	57.56	57.56	57.56	57.56	57.56
	Percentage of Shareholding						
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	5759900	5759900	5759900	5759900	5759900	5759900
	- Number of shares						
	Percentage of shares(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	6 months ended 30.09.2025
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 12.11.2025. The Limited Review of the Financial results for the quarter ended 30th September, 2025 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

CHANDRAKANT SHAH
CHAIRMAN & DIRECTOR
DIN NO. 01188001

Place : AHMEDABAD
Date : 12/11/2025



Shukra

JEWELLERY LIMITED

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

		RS.IN LAKHS				
PARTICULARS		QUARTER ENDED			Half year ended	YEAR ENDED
		30.09.25	30.06.25	30.09.24	30.09.2025	30.09.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment Revenue:						
(a) Net sales/Income from operations						
Dimaond Business	108.06	20.32	204.13	128.38	242.13	507.33
Real Estate Business	-	-	-	0.00	0.00	0.41
Total	108.060	20.320	204.130	128.380	242.130	507.740
2 Segment Results :						
Dimaond Business	68.39	-	39.18	68.39	39.18	53.21
Real Estate Business	-	-	-	-	0.00	-6.73
Total	68.39	-	39.18	68.39	39.18	46.48
Add: Other Unallocable Income net of unallocable	-	-	-	0.00	0.00	0.00
Less Other Unallocable Exp	9.03	-4.14	0.56	4.89	1.46	33.35
Less Finance Cost	0.05	0.04	0.17	0.09	0.17	0.53
Profit Before Tax	59.31	4.10	38.45	63.41	37.55	12.60
3 Segment Assets :						
Dimaond Business	1702.44	2288.57	1557.63	1702.44	1557.63	2279.92
Real Estate Business	2219.44	1574.68	1224.28	2219.44	1224.28	1573.68
Corporate (Unallocated)	344.57	272.11	386.82	344.57	386.82	379.05
Total	4266.45	4135.36	3168.73	4266.45	3168.73	4232.65
4 Segment Liabilities :						
Diamond Business	242.97	261.04	0.00	242.97	0.00	260.21
Real Estate	252.22	224.37	180.96	252.22	180.96	224.34
Corporate (Unallocated)	80.09	92.19	488.70	80.09	488.70	93.34
Total	575.28	577.60	669.66	575.28	669.66	577.89
5 Captial Employed :						
(Segment Assets- Segment Liabilities)						
Diamond Business	1459.47	2027.530	1557.630	1459.47	1557.63	2019.71
Real Estate	1967.23	1350.310	1043.320	1967.23	1043.32	1349.34
Corporate (un allocated)*	264.47	179.920	-101.880	264.47	-101.88	285.71
Total	3691.170	3557.760	2499.070	3691.170	2499.07	3654.760

Note:

Based on th : "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 preformance indicators by business segments. Accordingly, infromation has been presented along these business segments. The Accounting priciples used in the prepartion of the financial statement are consistently applied to record revenue and expenditure in individual segment.

Place : AHMEDABAD
Date : 12/11/2025

FOR SHUKRA JEWELLERY LIMITED

CHANDRAKANT SHAH
CHAIRMAN & DIRECTOR
DIN NO. 01188001



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

Shukra
JEWELLERY
RS. IN LAKH LIMITED

STATEMENT OF ASSETS AND LIABILITIES

Particulars	UNAUDITED	AUDITED
	AS AT QUARTER ENDED 30.09.2025	AS AT YEAR ENDED 31.03.2025
A ASSETS		
1 Non-current Assets		
Property, plant and equipment	30.01	30.73
Capital Work in Progress	-	-
Intangible assets	-	-
Financial assets	-	-
(i) Investment	284.41	311.42
(ii) Loan	-	-
(iii) Other Financial assets	-	-
(iv) Trade Receivables	449.15	449.15
Deffered Tax Assets	9.06	9.06
Other Non-Current Assets	-0.11	6.87
Total Non-Current Assets	772.52	807.22
Current Assets		
Inventories	1,164.33	1224.32
Financial assets	-	.00
(i) Trade Receivables	1,199.28	1067.54
(ii) Cash and Cash Equivalents	10.17	16.45
(iii) Bank Balances Other than (iii) above	-	.00
(iv) Loans	167.35	167.35
(v) Others	18.65	18.65
Other Current Assets	934.15	931.13
Total Current Assets	3,493.93	3425.43
Total Assets	4,266.45	4232.65
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,299.04	1299.04
Other Equity	2,392.12	2355.72
Total Equity	3,691.16	3654.76
Non Current Liabilities		
Long Term Provisions	-	.00
Loan	-	.00
Other Non current Liabilities	-	.00
Current Liabilities		
Financial Liabilities	-	.00
(i) Trade Payable	455.62	449.05
(ii) Other Financial Liabilities	-	.00
Loan	20.85	20.85
Short Term Provisions	-	.00
Other Current Liabilities	96.85	106.04
Current Tax Provisions	1.97	1.97
Total Current Liabilities	575.29	577.90
Total Equity & Liabilities	4,266.45	4232.65

FOR SHUKRA JEWELLERY LIMITED

PLACE : Ahmedabad
DATE : 12/11/2025


CHANDRAKANT SHAH
CHAIRMAN & DIRECTOR
DIN NO. 01188001



Shukra
JEWELLERY
LIMITED

Shukra Jewellery Limited
CASH FLOW STATEMENT FOR QUARTER ENDED Sept 30, 2025

Particulars	For the quarter ended 30th Sept 2025	For the year ended 31st March 2025
(A) Cash flow from Operating Activities		
Profit/ (Loss) before extraordinary items and tax	63.41	12.60
<u>Adjustments for:-</u>		
Finance Cost	0.09	0.53
Unrealised foreign exchange gain loss		(1.49)
Depreciation and Amortisation	0.72	3.38
Operating Profit/(Loss) before changes in Working Capital	64.22	15.01
<u>Changes In Working Capital</u>		
Increase /(Decrease) in Trade Payables	6.57	11.08
Increase /(Decrease) in Other Current Liabilities	(9.19)	86.14
Increase /(Decrease) in Short Term Provision	-	-
(Increase) /Decrease in Inventories	59.99	148.78
(Increase) /Decrease in Trade Receivables	(131.74)	(496.63)
(Increase) /Decrease in Other Current Assets	(2.81)	290.48
Operating Profit/(Loss) after changes in Working Capital	(12.96)	54.86
Less: Taxes Paid	-	(1.34)
Net Cash Flow from Oprating Activities (A)	(12.96)	-1795.14
(B) Cash flow from Investing Activities		
Purchase of Fixed Assets	-	-
Proceeds from Advances	-	0.50
Other Non Current Assets Changes	6.77	-
Net Cash Flow from Investing Activities (B)	6.77	0.50
(C) Cash flow from Financing Activities		
Proceeds from Borrowings(net of repayment)	-	(44.70)
Finance Cost	(0.09)	(0.53)
Net Cash Flow from Financing Activities (C)	(0.09)	(45.23)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(6.28)	7.79
Cash and Cash Equivalents at the Beginning of the Period	15.45	8.66
Cash and Cash Equivalents at the Ending of the Period	10.17	16.45

FOR SHUKRA JEWELLERY LIMITED

Place: Ahmedabad
DATE: 12/11/2025

CHANDRAKANT SHAH
CHAIRMAN & DIRECTOR
DIN NO. 01188001



Shukra

JEWELLERY LIMITED

PART 1 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/THREE MONTH ENDED SEPTEMBER 2025

PARTICULARS	QUARTER ENDED			Half year ended		YEAR ENDED
	30.09.25	30.06.25	30.09.24	30.09.2025	30.09.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from Operations						
(a) Net sales/income from operations	108.06	20.32	204.13	128.38	242.13	505.83
(Net of Excise duty)	-	-	-	-	-	1.90
(b) Other Operating Income	-	-	-	-	-	-
Total Income from operations(net)	108.06	20.32	204.13	128.38	242.13	507.73
2 Expenses						
(a) Cost of materials consumed	-	-	-	0.00	0.00	0.00
(b) Purchases of stock-in-trade	-	-	-	0.00	277.40	291.25
(c) Changes in inventories of finished goods	-	-	-	0.00	0.00	-
work-in-progress and stock in-trade	48.30	11.70	164.95	59.99	-74.45	160.05
(d) Employee benefits expenses	-	-	-	0.00	0.00	22.50
(e) Finance Cost	0.05	0.04	0.17	0.09	0.17	0.53
(f) Depreciation and amortisation expenses	0.32	0.40	-	0.72	0.00	3.38
(g) Other expenses(Any item exceeding	0.08	4.08	0.56	4.17	1.46	17.42
10% of the total expenses relating to						
continuing operations to be shown						
separately						
Total Expenses	48.75	16.22	165.68	64.97	204.58	495.13
3 Profit/(Loss) before exceptional items and tax	59.31	4.10	38.45	63.41	37.55	12.60
4 Exceptional Items	-	-	-	-	-	0.00
5 Profit/(Loss) before tax	59.31	4.10	38.45	63.41	37.55	12.60
6 Tax Expenses						
(a) Current Tax	-	-	-	-	-	1.97
(b) Deferred Tax	-	-	-	-	-	1.54
(c) MAT credit entitlement	-	-	-	-	-	-18.65
7 Profit/(Loss) for the period from continuing Operations	59.31	4.10	38.45	63.41	37.55	27.74
Profit/(Loss) from discontinued operations	-	-	-	0.00	0.00	0.00
Tax expenses from discontinued operations	-	-	-	0.00	0.00	0.00
8 Profit/(Loss) from discontinued operations	59.31	4.10	38.45	63.41	37.55	27.74
9 Other Comprehensive Income/(Loss)						
A (i) Items that will not be reclassified to the profit or loss	-	-	-	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified the	-	-	-	0.00	0.00	0.00
profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to the profit or loss	0.92	-17.72	9.27	-16.80	10.36	22.18
(ii) Income tax relating to items that will be reclassified to the	-	-	-	-	-	-
profit or loss	-	-	-	-	-	-
10 Total Comprehensive Income for the period (8+9)	60.23	-13.62	47.72	46.61	47.91	49.92
11 (i) No. of equity shares	135.73	135.73	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 capital (Rs.)						
(a) Basic	0.44	0.03	0.28	0.47	0.28	0.20
(b) Diluted	0.44	0.03	0.28	0.47	0.28	0.20

FOR SHUKRA JEWELLERY LIMITED

PLACE : AHMEDABAD
DATE : 12/11/2025

CHANDRAKANT SHAH
CHAIRMAN & DIRECTOR
DIN NO. 01188001



Shukra

JEWELLERY LIMITED

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

PARTICULARS	RS.IN LAKHS					
	QUARTER ENDED			Half year ended		YEAR ENDED
	30.09.25 (Unaudited)	30.06.25 (Unaudited)	30.09.24 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1 Segment Revenue:						
(a) Net sales/income from operations						
Dimaond Business	108.06	20.32	204.13	128.38	242.13	507.33
Real Estate Business	-	-	-	0.00	0.00	0.41
Total	108.060	20.320	204.130	128.380	242.130	507.740
2 Segment Results :						
Dimaond Business	68.39	-	39.18	68.39	39.18	53.21
Real Estate Business	-	-	-	-	0.00	-6.73
Total	68.39	-	39.18	68.39	39.18	46.48
Add: Other Unallocable Income net of unallocable	-	-	-	0.00	0.00	0.00
Less Other Unallocable Exp	9.03	-4.14	0.56	4.89	1.46	33.35
Less Finance Cost	0.05	0.04	0.17	0.09	0.17	0.53
Profit Before Tax	59.31	4.10	38.45	63.41	37.55	12.60
3 Segment Assets :						
Dimaond Business	1702.44	2288.57	1557.63	1702.44	1557.63	2279.92
Real Estate Business	2219.44	1574.68	1224.28	2219.44	1224.28	1573.68
Corporate (Unallocated)	344.57	272.11	386.82	344.57	386.82	379.05
Total	4266.45	4135.36	3168.73	4266.45	3168.73	4232.65
4 Segment Liabilities :						
Diamond Business	242.97	261.04	0.00	242.97	0.00	260.21
Real Estate	252.22	224.37	180.96	252.22	180.96	224.34
Corporate (Unallocated)	80.09	92.19	488.70	80.09	488.70	93.34
Total	575.28	577.60	669.66	575.28	669.66	577.89
5 Captial Employed :						
(Segment Assets- Segment Liabilities)						
Diamond Business	1459.47	2027.530	1557.630	1459.47	1557.63	2019.71
Real Estate	1967.23	1350.310	1043.320	1967.23	1043.32	1349.34
Corporate (unallocated)*	264.47	179.920	-101.880	264.47	-101.88	285.71
Total	3691.170	3557.760	2499.070	3691.170	2499.07	3654.760

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

(Signature)

CHANDRAKANT SHAH
CHAIRMAN & DIRECTOR
DIN NO. 01188001

Place : AHMEDABAD
Date : 12/11/2025



Shukra
JEWELLERY
LIMITED

Shukra Jewellery Limited

CASH FLOW STATEMENT FOR QUARTER ENDED Sept 30, 2025

Particulars	For the quarter ended 30th Sept 2025	For the year ended 31st March 2025
(A) Cash flow from Operating Activities		
Profit/ (Loss) before extraordinary items and tax	63.41	12.60
<u>Adjustments for:-</u>		
Finance Cost	0.09	0.53
Unrealised foreign exchange gain loss	-	(1.49)
Depreciation and Amortisation	0.72	3.38
Operating Profit/(Loss) before changes in Working Capital	64.22	15.01
<u>Changes In Working Capital</u>		
Increase /(Decrease) in Trade Payables	6.57	11.08
Increase /(Decrease) in Other Current Liabilities	(9.19)	86.14
Increase /(Decrease) in Short Term Provision	-	-
(Increase) /Decrease in Inventories	59.99	148.78
(Increase) /Decrease in Trade Receivables	(131.74)	(496.63)
(Increase) /Decrease in Other Current Assets	(2.81)	290.48
Operating Profit/(Loss) after changes in Working Capital	(12.96)	54.86
Less: Taxes Paid	-	(1.34)
Net Cash Flow from Oprating Activities (A)	(12.96)	53.52
(B) Cash flow from Investing Activities		
Purchase of Fixed Assets	-	-
Proceeds from Advances	-	(0.50)
Other Non Current Assets Changes	6.77	-
Net Cash Flow from Investing Activities (B)	6.77	(0.50)
(C) Cash flow from Financing Activities		
Proceeds from Borrowings(net of repayment)	-	(44.70)
Finance Cost	(0.09)	(0.53)
Net Cash Flow from Financing Activities (C)	(0.09)	(45.23)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(6.28)	7.79
Cash and Cash Equivalents at the Beginning of the Period	16.45	8.66
Cash and Cash Equivalents at the Ending of the Period	10.17	16.45

Place: Ahmedabad
DATE: 12/11/2025

FOR SHUKRA JEWELLERY LIMITED



CHANDRAKANT SHAH
CHAIRMAN & DIRECTOR
DIN NO. 01188001



Shukra
JEWELLERY
LIMITED

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

		Unaudited	AUDITED
Particulars		AS AT QUARTER ENDED 30.09.2025	AS AT YEAR ENDED 31.03.2025
A	ASSETS		
1	Non-curent Assets		
	Property, plant and equipment	30.01	30.73
	Good will	180.35	180.35
	Capital Work in Progress	0.00	0.00
	Intangible assets	0.00	0.00
	Financial assets	0.00	0.00
(i)	Investment	45.30	62.10
(ii)	Loan	0.00	0.00
(iii)	Other Financial assets	0.00	0.00
(iv)	Trade Receivables	449.15	449.15
	Deffered Tax Assets	9.06	9.06
	Other Non-Current Tax Assets	-0.11	6.87
	Total Non-Current Assets	713.76	738.26
	Current Assets		
	Inventories	1164.33	1224.32
	Financial assets	0.00	0.00
(i)	Trade Receivables	1199.28	1067.54
(ii)	Cash and Cash Equivalents	10.17	16.45
(iii)	Bank Balances Other than (iii) above	0.00	0.00
(iv)	Loans	167.35	167.35
(v)	Others	18.65	18.65
	Other Current Assets	934.15	931.13
	Total Current Assets	3493.93	3425.43
	Total Assets	4207.69	4163.69
	EQUITY AND LIABILITIES		
	Equity		
	Equity Share Capital	1299.04	1299.04
	Other Equity	2333.36	2286.75
	Total Equity	3632.40	3585.79
	Non Current Liabilities		
	Long Term Provisions	0.00	0.00
	Loan	0.00	0.00
	Other Non current Liabilities	0.00	0.00
	Current Liabilities	0.00	0.00
	Financial Liabilites	0.00	0.00
(i)	Trade Payable	455.62	449.05
(ii)	Other Financial Liabilities	0.00	0.00
	Loan	20.85	20.85
	Short Term Provisions	0.00	0.00
	Other Current Liabilities	96.85	106.04
	Current Tax Provisions	1.97	1.97
	Total Current Liabilities	575.29	577.90
	Total Equity & Liabilities	4207.69	4163.69

FOR SHUKRA JEWELLERY LIMITED

PLACE : AHMEDABAD

DATE : 12/11/2025



CHANDRAKANT SHAH
CHAIRMAN & DIRECTOR
DIN NO. 01188001



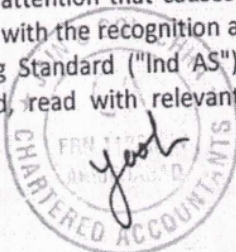
LIMITED REVIEW REPORT

To

The Board of directors
Shukra Jewellery Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Shukra Jewellery Limited** ("the Parent"), which includes its associates (the Parent and its associates together referred to as "the Group"), and its share of the net profit/ loss after tax and total comprehensive income/loss of its associates for the 2nd Quarter ended 30th September, 2025 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of one associate company namely **Shukra Bullions Limited**.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other



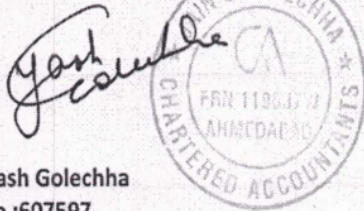
accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial statements of associate company included in the unaudited consolidated financial results included in the group, whose results reflect total revenues of Rs.36.06 Lakhs for the Quarter ended 30th September, 2025, total Profit of Rs. 6.77 Lakhs for the Quarter ended 30th September, 2025 and total comprehensive Loss of Rs. 2.89 Lakhs for the Quarter ended 30th September, 2025 and from the period from 1st July 2025 to 30th September, 2025, as considered in the Statement. which have been reviewed by one of us either individually or jointly with other auditors. The consolidated unaudited financial results also includes the Group's share of net Profit after tax of Rs. 59.31 Lakhs and total comprehensive Profit of Rs. 60.23 Lakhs for the Quarter ended 30th September, 2025 and for the period from 1st July 2025 to 30th September, 2025, respectively, as considered in the consolidated unaudited financial results, in respect of.
7. These Associates interim financial statements / financial information/ financial results have not been reviewed by us.

These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

For, M/s JAIN & GOLECHHA
CHARTERED ACCOUNTANTS
FRN : 119637W



CA Yash Golechha
M.No :607597
UDIN : 25607597BMNRBE8066

Date : 12/11/2025
Place : Ahmedabad



Jain & Golechha
Chartered Accountants



625 - 628, Vanijya Bhawan, Opp. Diwan Ballubhai School,
Kankariya, Ahmedabad-380022



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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 2nd Quarter ended 30.09.2025. 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 YashGolechha

M.No : 607597

UDIN : 25607597BMNRBDS420

Date : 12/11/2025

Place : Ahmedabad