

CIN: L74110GJ2021PLC120894

Date: 09/11/2023

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, 2023

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 Thursday, November 09, 2023 at 11:00 A.M. and concluded at 12.30 P.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 businesses:

1. Considered and approved Standalone Unaudited Financial Results along with Limited Review Report thereon for the half year ended on September 30, 2023.


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

Auditor's Limited Review Report on unaudited Financial results of Shoora Designs Limited, for the Half year ended September 30, 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**To,
The Board of Directors of,
Shoora Designs Limited**

We have reviewed the accompanying the statement of unaudited financial results of **Shoora Designs Limited** for the half year ended September 30, 2023. The Financial 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 this financial statement based on the 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 misstatement. A review is limited primary to inquire of company 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 stated 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 standards and other recognized accounting practices and policies has not disclosed the information require 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, Piyush Kothari & Associates
Chartered Accountants
F.R.No. 140711W**

**Piyush Kothari
Partner
M. No. 158407
UDIN: -23158407BGUYIL1161**

**Date: - 09/11/2023
Place: - Ahmedabad**

CIN: L74110GJ2021PLC120894

Statement of Standalone Unaudited Financial Results for the Half Year Ended on 30th September, 2023
 pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015

(Amount In Lakhs)

Sr. No	Particulars	For the Half Year Ended on 30th September, 2023	For the Year Ended on 31st March, 2023
I	Incomes		
	Revenue from operations	83.25	210.59
	Other Income	-	0.01
	Total Income	83.25	210.60
II	Expenses:		
	Cost of Material Consumed	27.73	105.47
	Purchase of Stock in Trade	279.37	97.29
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(245.97)	(38.82)
	Employee Benefit Expense	10.69	5.04
	Financial Costs	-	0.19
	Depreciation and Amortization Expense	0.67	0.70
	Other total Expenses	4.51	25.42
	Total Expenses	77.00	195.29
	Profit before exceptional and extraordinary items and tax	6.25	15.31
	Exceptional Items/ Prior Period Items	-	-
	Profit before extraordinary items and tax	6.25	15.31
	Extraordinary Items	-	-
III	Profit Before Tax (PBT)	6.25	15.31
IV	Tax expense:		
	(1) Current tax	1.62	4.07
	(2) Deferred Tax Asset/ (Liability)	0.01	(0.06)
V	Profit After Tax (PAT) (III-IV)	4.62	11.30
VII	Profit/(Loss) for the period	4.62	11.30
VIII	Earning per equity share:		
	(1) Basic/Diluted	0.40	1.32
	(2) Adjusted EPS (After Bonus)	0.40	1.32



Signature

CIN: L74110GJ2021PLC120894

Statement of Standalone Unaudited Financial Results for the Half Year Ended on 30th September, 2023

Notes for Financial Results

- 1 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.
- 2 The above audited financials of M/s. Shoor Designs Limited (the company) for the half year and year ended 30th September, 2023 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 9th November, 2023. Mr. Satish Kalubhai Kansodariya (Managing Director) is authorized by the board of directors for signing of the financials results.
- 3 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.
- 4 As Equity share of the company got listed on BSE on 29th August, 2023, result of the first half year ended on 30th September, 2022 and Second Half 31.03.2023, was not declared and figure for the same is not given in this result.
- 5 The management is in process of identifying parties which are covered under MSME, The amount relating to MSME are disclosed to the extent identified.
- 6 Previous year's/period's figure have been regrouped/rearranged/reclassified wherever necessary, to make them comparable with the figures of the current period
- 7 In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.
- 8 The Proceeds from the IPO is RS. 20,304.00 (in thousands). The Object for the are as follows:

(Rs In thousand)

Sr No	Particulars	Planned as Per Prospectus	Utilised	Pending to be Utilised
a	To Meet Working Capital Requirement	13,500.00	13,500.00	-
b	General Corporate Purpose	4,304.00	4,304.00	-
c	Public Issue Expenses	2,500.00	2,468.47	31.53
	Total	20,304.00	20,272.47	31.53

Place: Surat
Date: 09-11-2023

For, Shoor Designs Limited




Satish Kalubhai Kansodariya
(Managing Director)
DIN: 08444489

CIN: L74110GJ2021PLC120894

Statement of Standalone Assets and Liabilities for the Half Year Ended on 30th September, 2023
 pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015

(Amount In Lakhs)

Particulars	As at 30th September, 2023	As at 31st March, 2023
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	149.87	107.57
(b) Reserves and Surplus	196.66	51.01
Total Equity	346.53	158.58
(2) Current Liabilities		
(a) Short-Term Borrowings	-	0.30
(b) Trade Payable		
i) Total outstanding dues of micro enterprise and small enterprise	-	-
ii) Total outstanding dues other than micro enterprise and small enterprise	0.29	2.90
(c) Other Current Liabilities	1.21	2.45
(d) Short-Term Provisions	5.78	1.73
Total Current Liabilities	7.28	10.38
TOTAL EQUITY & LIABILITIES	353.81	168.96
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant & Equipment & Intangible Assets		
(i) Property, Plant & Equipment	3.78	3.37
(c) Deferred Tax Assets (Net)	0.03	-
(b) Non-Current Investments	0.19	0.20
Total Non-Current Assets	4.00	3.57
(2) Current Assets		
(a) Inventories	302.39	64.17
(b) Trade Receivables	13.59	79.69
(c) Cash and Cash Equivalents	23.71	14.98
(d) Other Current Assets	10.12	6.55
Total Current Assets	349.81	165.39
TOTAL ASSETS	353.81	168.96

For, Shoor Designs Limited



Patish Kalubhai Kansodariya
 Patish Kalubhai Kansodariya
 (Managing Director)

DIN: 08444489

Place: Surat
 Date: 09-11-2023

CIN: L74110GJ2021PLC120894

Standalone Unaudited Cash Flow Statement for the Half year ended on 30th September, 2023

(Amount In Lakhs)

Particulars	For the Period Ended on 30th September, 2023	For the Year Ended on 31st March, 2023
Cash Flow from Operating Activities		
Net Profit before tax paid	6.25	15.31
Adjustments for :		
Depreciation and amortization	0.67	0.70
Finance Cost	-	0.19
Prior Period Adjustment	(19.71)	-
Operating profit before working capital changes (a)	(12.79)	16.20
Adjustment for Changes in Working Capital :		
Changes in Trade Payables	(2.61)	(6.38)
Changes in Other Current Liabilities	(1.24)	2.36
Changes in Short term Provisions	1.05	3.50
Changes in Inventories	(238.27)	(64.14)
Changes in Trade Receivables	66.10	(79.58)
Changes in Other Current Assets	(3.57)	(5.77)
(b)	(178.54)	(150.02)
Cash generated from Operations (a + b)	(191.33)	(133.82)
Taxes paid (net of refund)	(1.62)	(4.07)
Net Cash generated from Operations (A)	(192.95)	(137.89)
Cash Flow from Investing Activities		
Addition in Property, Plant and Equipments and Intangible Assets	(1.07)	(3.61)
Changes In Non-current Investment	0.01	(0.20)
Net Cash generated / (used) in Investing Activities (B)	(1.06)	(3.81)
Cash Flow from Financing Activities		
Changes in in Long /Short Term Borrowings	(0.30)	0.30
Proceeds from issuance of shares	42.30	29.73
Proceeds from Security Premium	160.74	112.99
Finance Cost	-	(0.19)
Net Cash Used in Financing Activities (C)	202.74	142.83
Net Changes in Cash and Cash Equivalents (A + B + C)	8.73	1.14
Cash and Cash Equivalents as on 1st April, 2023	14.98	13.84
Cash and Cash Equivalents as on 30th September, 2023	23.71	14.98

For, Shoora Designs Limited




 Satish Kalubhai Kansodariya
 (Managing Director)
 DIN: 08444489

Place: Surat
 Date: 09-11-2023