SHOORA DESIGNS™ LIMITED
Luxury Diamonds & Jewellery Craftmanship
+91 90047 46705
info@shooradesigns.com
www.shooradesigns.com
GST :- 24ABFCS6169M1ZS
CIN :- L74110GJ2021PLC120894

Date: 04/11/2026

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, 2026**
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 04, 2026 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, 2026.

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
Digitally signed by PRITI MOHATA
Date: 2026.11.04 13:01:46 +05'30'

SHOORA DESIGNS LIMITED SURAT

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

Place: Surat

TGB & ASSOCIATES
CHARTERED ACCOUNTANTS
Ph.: 0261-4055577 | E-mail : catgbandassociates@gmail.com

Auditor's Limited Review Report on unaudited Financial results of Shoora Designs Limited, for the Half year ended 30th September '26 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 30th September '26. 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 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, TGB & Associates
F.R No: 140702W
Chartered Accountants

TGB & ASSOCIATES ★ Chartered Accountants ★ FRN No. 140702W SURAT

CA Sagar C. Tank
Partner
M No. : 166037
UDIN –26166037BKFIAU1399

Date: 4th November '26
Place: Surat

SHOORA DESIGNS LIMITED

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

CIN : L74110GJ2021PLC120894

PROFIT & LOSS STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

Rs. In lakhs (unless otherwise stated)

Sr. No.	Particulars	For Half year Ended			For Year Ended
		30th September, 2026	31st March, 2026	30th September, 2025	31st March, 2026
		Unaudited	Audited	Unaudited	Audited
I	**Incomes**				
	Revenue from operations	952.03	988.14	189.74	1,177.88
	Other Income	-	6.95	-	6.95
	Total Income	**952.03**	**995.09**	**189.74**	**1,184.83**
II	**Expenses:**				
	Cost of Material Consumed	205.59	180.42	76.70	257.12
	Purchase of Stock in Trade	407.39	742.80	490.39	1,233.19
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	275.75	39.37	(400.62)	(361.25)
	Employee Benefit Expense	21.31	16.98	13.97	30.95
	Financial Costs	0.01	0.06	-	0.06
	Depreciation and Amortization Expense	1.66	2.12	2.06	4.18
	Total Expenses	8.36	11.65	4.52	16.17
	Total Expenses	**920.07**	**993.40**	**187.02**	**1,180.42**
III	**Profit Before Tax (PBT)**	**31.96**	**1.69**	**2.72**	**4.41**
IV	**Tax expense:**				
	(1) Current tax	8.09	0.50	0.77	1.28
	(2) Deferred Tax Asset/ (Liability)	(0.05)	(0.09)	(0.08)	(0.17)
	(3) Income Tax of Earlier year	-	(0.34)	-	(0.34)
	Total Tax expense	**8.04**	**0.07**	**0.70**	**0.77**
V	**Profit/(Loss) for the period (III-IV)**	**23.93**	**1.62**	**2.03**	**3.64**
VI	Paid-up Equity Share Capital	462.37	462.37	462.37	462.37
VII	Reserves and Surplus				1,541.73
VIII	Earning per equity share:				
	(1) Basic	0.52	0.03	0.04	0.08
	(2) Diluted	0.52	0.03	0.04	0.08

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 unaudited financials of M/s. Shoora Designs Limited (the company) for the half year ended 30th September, 2026 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 04th November, 2026. 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) Previous year's/period's figure have been regrouped/rearranged/reclassified wherever necessary, to make them comparable with the figures of the current period.

5) 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 Year ended on 30th September, 2026 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

SHOORA DESIGNS LIMITED SURAT

Place: Surat
Date: 04th November, 2026

SHOORA DESIGNS LIMITED

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

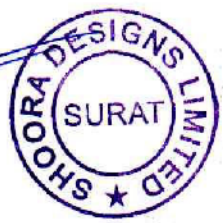
CIN : L74110GJ2021PLC120894

BALANCE SHEET AS AT 30TH SEPTEMBER, 2026

Rs. In lakhs (unless otherwise stated)

Particulars	As at 31st September, 2026	As at 31st March, 2026
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	462.37	462.37
(b) Reserves and Surplus	1,565.64	1,541.73
Total Equity	**2,028.01**	**2,004.10**
(2) Current Liabilities		
(a) Short-Term Borrowings	71.51	71.35
(b) Trade Payable		
i) Total outstanding dues of micro enterprise and small enterprise	0.59	-
ii) Total outstanding dues other than micro enterprise and small enterprise	60.06	18.51
(c) Other Current Liabilities	1.06	12.52
(d) Short-Term Provisions	10.17	1.87
Total Current Liabilities	**143.39**	**104.25**
TOTAL EQUITY & LIABILITIES	**2,171.40**	**2,108.35**
II.ASSETS		
(1) Non-Current Assets		
(a) Property, Plant & Equipment & Intangible Assets		
(i) Property, Plant & Equipment	16.77	17.69
(b) Deferred Tax Assets (Net)	0.27	0.22
(c) Non-Current Investments	-	-
Total Non-Current Assets	**17.04**	**17.91**
(2) Current Assets		
(a) Inventories	1,801.28	1,899.09
(b) Trade Receivables	213.42	77.35
(c) Cash and Cash Equivalents	60.41	60.28
(d) Other Current Assets	79.25	53.72
Total Current Assets	**2,154.36**	**2,090.44**
TOTAL ASSETS	**2,171.40**	**2,108.35**

For, Shoora Designs Limited



Satish Kalubhai Kansodariya
(Managing Director)
DIN:08444489

Place: Surat
Date: 04th November, 2026

SHOORA DESIGNS LIMITED

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

CIN : L74110GJ2021PLC120894

CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31ST, MARCH 2026

Rs. In lakhs (unless otherwise stated)

Particulars	For the period ended 30th September, 2026	For the period ended 30th September, 2025
Cash Flow from Operating Activities		
Net Profit before tax paid	31.96	2.72
Adjustments for :		
Depreciation and amortization	1.66	2.06
Finance Cost	0.01	-
Operating profit before working capital changes (a)	**33.63**	**4.79**
Adjustment for Changes in Working Capital (b):		
Changes in Trade Payables	42.14	21.84
Changes in Other Current Liabilities	(11.46)	6.43
Changes in Short term Provisions	0.20	0.77
Changes in Inventories	97.81	(392.05)
Changes in Trade Receivables	(136.07)	41.47
Changes in Other Current Assets	(25.53)	(22.42)
	(32.91)	**(343.97)**
Cash generated from Operations (a + b)	**0.72**	**(339.18)**
Taxes paid (net of refund)	(0.00)	(0.77)
Net Cash generated from Operations (A)	**0.72**	**(339.94)**
Cash Flow from Investing Activities		
Addition in Property, Plant and Equipments and Intangible Assets	(0.74)	(0.70)
Changes In Non-current Investment	-	-
Net Cash generated / (used) in Investing Activities (B)	**(0.74)**	**(0.70)**
Cash Flow from Financing Activities		
Changes in Short Term Borrowings	0.16	-
Finance Cost	(0.01)	-
Net Cash Used in Financing Activities (C)	**0.15**	-
Net Changes in Cash and Cash Equivalents (A + B + C)	**0.13**	**(340.65)**
Cash And Cash Equivalents beginning of the year	**60.28**	**384.16**
Cash and cash equivalent at end of year	**60.41**	**43.51**
Note :		
1. Reconciliation of Cash and Cash Equivalents with the Balance Sheet:		
Cash and Cash Equivalents Includes	**60.41**	**43.51**
(A) Cash on Hand	59.70	42.78
(B) Balances with Banks	0.71	0.73

2. The above Standalone Cash flow statement has been prepared under the indirect method set out in Accounting Standard-3, "Cash Flow Statement" notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014.

For, Shoora Designs Limited



Satish Kalubhai Kansodariya
Managing Director
DIN: 08444489

Place: Surat
Date: 04th November, 2026