

Date: 26/05/2026

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

Script ID/ Code : SHOORA/543970

Subject: Standalone Audited Financial Result for the Half Year and Year ended on March 31, 2026
Ref. No. Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company at its meeting held on Tuesday, 26th May, 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, *inter alia*, has:

1. Approved Standalone Audited Financial Results of the company for the half year and year ended on March 31, 2026.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015, we are enclosing following:

- a. Statement showing the standalone audited financial results for the half year and year ended March 31, 2026.
- b. Auditors Report with unmodified opinion on standalone audited financial Results for the year ended March 31, 2026.

We would like to state & declare that M/s. Piyush Kothari & Associates, Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on the Standalone Audited Financial Results of the Company for the half year and financial year ended March 31, 2026.

Request you to please take the same on your record.

Thanking you,
Yours faithfully,

FOR, SHOORA DESIGNS LIMITED



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

Place: Surat

Encl.: a/a

Independent Auditor's Report on Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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

Opinion

We have audited the accompanying annual financial results ('the Statement') of **Shoora Designs Limited** ('the Company') for the year ended 31st March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us the statement:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other financial information for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management and Those Charged with Governance for the Statement

This financial result has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Accounting Standard prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The statement includes the half-yearly results for the year ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published un-audited figures in respect of 1st half year of the current financial year.

For, PIYUSH KOTHARI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 140711W

hsuyj



Piyush Kothari

Partner

M. No. 158407

UDIN-26158407BJCOFY6126

Date: - 26th May, 2026

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 HALF AND YEAR ENDED AS AT 31ST MARCH, 2026

Sr. No.	Particulars	Rs. in lakhs (unless otherwise stated)				
		For Half year Ended			For Year Ended	
		31st March, 2026	30th September, 2025	31st March, 2025	31st March, 2026	31st March, 2025
	Audited	Unaudited	Audited	Audited	Audited	
I	Incomes					
	Revenue from operations	988.14	189.74	253.30	1,177.88	486.20
	Other Income	6.95	-	0.51	6.95	3.57
	Total Income	995.09	189.74	253.81	1,184.83	489.77
II	Expenses:					
	Cost of Material Consumed	180.42	76.70	45.57	257.12	188.08
	Purchase of Stock in Trade	742.80	490.39	1,379.91	1,233.19	1,584.66
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	39.37	(400.62)	(1,236.64)	(361.25)	(1,350.33)
	Employee Benefit Expense	16.98	13.97	25.09	30.95	30.57
	Financial Costs	0.06	-	-	0.06	-
	Depreciation and Amortization Expense	2.12	2.06	2.58	4.18	4.06
	total Expenses	11.65	4.52	5.21	16.17	29.66
	Total Expenses	993.40	187.02	221.72	1,180.42	486.70
III	Profit Before Tax (PBT)	1.69	2.72	32.09	4.41	3.07
IV	Tax expense:					
	(1) Current tax	0.50	0.77	0.74	1.28	0.74
	(2) Deferred Tax Asset/ (Liability)	(0.09)	(0.08)	7.18	(0.17)	0.03
	(3) Income Tax of Earlier year	(0.34)	-	(3.55)	(0.34)	(3.55)
V	Total Tax expense (III-IV)	0.07	0.70	4.37	0.77	(2.78)
VII	Profit/(Loss) for the period (III-V)	1.62	2.03	27.72	3.64	5.85
VIII	Paidup Equity Share Capital				462.37	462.37
IX	Reserves and Surplus				1,541.73	1,538.08
X	Earning per equity share:					
	(1) Basic	0.03	0.04	1.82	0.08	0.36
	(2) Diluted	0.03	0.04	1.82	0.08	0.36

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. Shoora Designs Limited (the company) for the half year and year ended 31st March, 2026 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 26th May, 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) The above audited financial results of Shoora Designs Limited (the Company) for the half year ended 31st March, 2026 being balancing audited figure in respect of the full financial year and the unaudited figures in respect of 1st half year of the current financial year.

5) Previous year's/period's figure have been regrouped/rearranged/reclassified wherever necessary, to make them comparable with the figures of the current period

6) In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.

7) The Status of investor's complaints during the Year ended on 31st March, 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

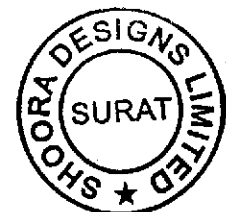
Satish

Satish Kalubhai Kansodariya
(Managing Director)
DIN:08444489

Place : Surat
Date : 26th May 2026

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****AUDITED BALANCE SHEET AS AT 31ST MARCH, 2026**

Particulars	Rs. In lakhs (unless otherwise stated)	
	As at	As at
	31st March, 2026	31st March, 2025
	Audited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	462.37	462.37
(b) Reserves and Surplus	1,541.73	1,538.08
Total Equity	2,004.10	2,000.45
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	-	-
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long Term Liabilities	-	-
(d) Long Term Provisions	-	-
Total Non-Current Liabilities	-	-
(3) Current Liabilities		
(a) Short-Term Borrowings	71.35	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	18.51	10.45
(c) Other Current Liabilities	12.52	0.71
(d) Short-Term Provisions	1.87	1.35
Total Current Liabilities	104.25	108.86
TOTAL EQUITY & LIABILITIES	2,108.35	2,109.31
II.ASSETS		
(1) Non-Current Assets		
(a) Property, Plant & Equipment & Intangible Assets		
(i) Property, Plant & Equipment	17.69	20.81
(b) Deferred Tax Assets (Net)	0.22	0.05
(c) Non-Current Investments	-	0.08
Total Non-Current Assets	17.91	20.94



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

AUDITED BALANCE SHEET AS AT 31ST MARCH, 2026

Particulars	Rs. In lakhs (unless otherwise stated)	
	As at	As at
	31st March, 2026	31st March, 2025
	Audited	Audited
(2) Current Assets		
(a) Inventories	1,899.09	1,529.42
(b) Trade Receivables	77.35	124.40
(c) Cash and Cash Equivalents	60.28	384.16
(d) Other Current Assets	53.72	50.39
Total Current Assets	2,090.44	2,088.37
TOTAL ASSETS	2,108.35	2,109.31

For, Shoora Designs Limited



Satish Kalubhai Kansodariya
(Managing Director)

DIN:08444489

Place : Surat

Date : 26th May 2026

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 YEAR ENDED AS ON 31ST, MARCH 2026

Particulars	Rs. In lakhs (unless otherwise stated)	
	For the Year Ended on	For the Year Ended on
	31st March, 2026	31st March, 2025
	Audited	Audited
Cash Flow from Operating Activities		
Net Profit before tax paid	4.41	3.07
Adjustments for :		
Depreciation and amortization	4.18	4.06
Finance Cost	0.06	-
Operating profit before working capital changes (a)	8.65	7.13
Adjustment for Changes in Working Capital :		
Changes in Trade Payables	8.06	8.32
Changes in Other Current Liabilities	11.81	(2.79)
Changes in Short term Provisions	0.52	(3.87)
Changes in Inventories	(369.67)	(1,382.46)
Changes in Trade Receivables	47.05	40.59
Changes in Other Current Assets	(3.32)	(40.34)
(b)	(305.55)	(1,380.55)
Cash generated from Operations (a + b)	(296.90)	(1,373.42)
Taxes paid (net of refund)	(0.94)	2.81
Net Cash generated from Operations (A)	(297.84)	(1,370.61)
Cash Flow from Investing Activities		
Addition in Property, Plant and Equipments and Intangible Assets	(1.06)	(20.40)
Changes In Non-current Investment	0.08	0.11
Net Cash generated / (used) in Investing Activities (B)	(0.98)	(20.29)
Cash Flow from Financing Activities		
Proceeds from issuance of shares	-	312.50
Proceeds from Security Premium	-	1,343.75
Changes in Short Term Borrowings	(25.00)	96.35
Finance Cost	(0.06)	-
Net Cash Used in Financing Activities (C)	(25.06)	1,752.60
Net Changes in Cash and Cash Equivalents (A + B + C)	(323.88)	361.70
Cash And Cash Equivalents beginning of the year	384.16	22.47
Cash and cash equivalent at end of year	60.28	384.16

For, Shoora Designs Limited



Satish Kalubhai Kansodariya

Satish Kalubhai Kansodariya
(Managing Director)
DIN:08444489

Place : Surat

Date : 26th May 2026

Date: 26/05/2026

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

Script ID/ Code : SHOORA/543970

Subject: Declaration in respect of unmodified opinion on annual audited Standalone financial results for the financial year ended March 31, 2026
Ref. No. Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that, M/s. Piyush Kothari & Associates, Chartered Accountants, statutory Auditors of the Company, have issued an audit Report with Unmodified Opinion on Audited Financial Results of the Company for half year and year ended on March 31, 2026.

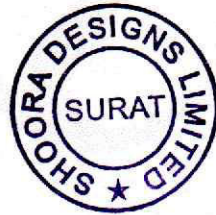
This declaration is issued in Compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide circular No. CIR/CFD/CMD/56/2016 dated 27/05/2016.

Request you to please take the same on your record.

Thanking you,
Yours faithfully,

FOR, SHOORA DESIGNS LIMITED


Satish Kalubhai Kansodariya
Managing Director
DIN: 08444489



Place: Surat