

Date: 14th August, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai - 400 001

Dear Sir / Ma'am,

**Subject: Submission of Unaudited Financial Results for the Quarter ended on
30th June, 2024 along with Limited Review Report**

Ref: Security Id: SHANGAR / Code: 540259

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Unaudited Financial Results for the Quarter ended on 30th June, 2024 along with Limited Review Report.

Kindly take the same on your record and oblige us.

For, **Shangar Decor Limited**

Samirbhai Shah
Managing Director
DIN: 00787630

wedding decor - theme decor - exhibitions - religious & corporate events

CIN No. : L36998GJ1995PLC028139

4, Sharad Flats, Opp. Dharnidhar Derasar, B/h. Sales India, Paldi Ahmedabad-380007

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Shangar Decor Limited

CIN: L36998GJ1995PLC028139

Address: 4, Sharad Appartment, Opp. Dharnidhar Temple, Ahmedabad - 380007, Gujarat
Standalone Unaudited Financial Result for the period ended on 30-06-2024

Rs. in Lacs

Particulars	Quarter Ended			Year Ended
	30-06-2024	31-03-2024	30-06-2023	31 March 2024
	Un Audited	Audited	Un Audited	Audited
Income				
Revenue From Operations	183.13	939.68	104.47	1,298.91
Other Income	0.11	0.21	-	0.50
Total Income	183.24	939.89	104.47	1,299.41
Expenses				
Purchases of Stock-in-Trade	9.17	419.15	48.33	532.67
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(25.71)	19.21	(6.29)	52.36
Employee benefits expense	7.04	21.60	2.22	28.24
Finance costs	0.70	1.48	0.79	4.67
Depreciation and amortization expense	36.05	35.84	32.31	133.12
Other expenses	143.51	351.73	20.25	441.90
Total expenses	170.76	849.01	97.61	1,192.96
Profit/(loss) before tax	12.48	90.88	6.85	106.45
Tax expense				
Current tax	3.27	27.89	1.79	31.19
Total Tax expense	3.27	27.89	1.79	31.19
Profit/(loss) after tax for the period	9.21	62.99	5.06	75.25
Other Comprehensive Income				
Total Other Comprehensive Income	-	-	-	-
Total Comprehensive Income for the period	9.21	62.99	5.06	75.25
Paid -up Equity Share Capital (Face value of Rs. 5/- each)	612.02	612.02	612.02	612.02
Earnings per equity share				
Basic	0.08	0.51	0.08	0.61
Diluted	0.08	0.51	0.08	0.61

Notes:

- The unaudited standalone financial results for the three months ended June 30, 2024 have been approved by the Board of Directors of the Company at its meeting held on 14th August, 2024.
- The above unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Ind AS. The Management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the users of these financial statements. The Company operates in one primary segment i.e. "Event Management".
- Figures have been rounded off and regrouped / re-arranged wherever necessary.

For, Shangar Décor Limited

Place: Ahmedabad
Date: 14th August, 2024

Samir R. Shah
Managing Director
(DIN :00787630)

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of Shangar Décor Ltd Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
SHANGAR DÉCOR LIMITED

1. We have reviewed the Standalone Unaudited Financial Results of **SHANGAR DÉCOR LIMITED ("the company")** for the quarter ended **June 30, 2024** which are included in the accompanying 'Statement of Standalone Unaudited Financial Results for the quarter ended June 30, 2024' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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.
4. A review is limited primarily to inquiries of company personnel and an 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.



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S. D. Mehta & Co.
Chartered Accountants
(FRN: 137193W)



Shaishav Mehta
(Partner)
Membership No. 032891
UDIN : 24032891BKAFYS 6749

Place: Ahmedabad
Date: 14-08-2024