



## VEERKRUPA JEWELLERS Ltd.

Head Office : Shop No. 7, Vrundavan Residency, Nr. Satyam  
School Opp. Dharmnath Prabhu 5 Society, Naroda,  
Ahmedabad • 382330, GUJARAT.  
Mo.: 9157237631, 91731 46157

**Date: 30<sup>th</sup> May, 2026**

**To,  
The General Manager  
Listing Corporate Relations Department BSE LIMITED  
Phiroze Jeejeebhoy Towers Dalal Street  
Mumbai- 400001**

**Dear Sir/ Madam,**

**Subject: Outcome of Board Meeting held on Saturday, 30<sup>th</sup> May, 2026 and submission of Standalone Audited Financial Results for Half year and financial year ended 31<sup>st</sup> March 2026.**

**Ref: Veerkrupa Jewellers Ltd (BSE Script Code: 543545)**

Pursuant to Regulation 30 read with Part A of Schedule III of the SEBI Listing Regulations of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended from time to time, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. on Saturday, 30<sup>th</sup> May 2026 inter-alia considered and approve the following among other matters:

1. Audited Standalone Financial Results of the Company for the half year and financial year ended 31<sup>st</sup> March, 2026 along with Independent Auditors Report.

We would like to state & declare that M/s Shah Karia & Associates, Statutory Auditors of the Company have issued Audit Reports with Qualified opinion on the Standalone Audited Financial Results of the Company for the half year and financial year ended March 31, 2026. The declaration in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") is attached herewith.

The said meeting was commenced at 15:30 IST and concluded at 18:00 IST.

As per the SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, and the Company's Code of Conduct for Prevention of Insider Trading, the trading window has been closed with effect from 1<sup>st</sup> April, 2026 and will remain closed until 48 hours after the declaration of the financial results.

You are requested to kindly take the above on record.

**For, Veerkrupa Jewellers Limited**

**Mr. Chirag Arvind Shah  
Managing Director  
DIN.: 08561827**

**Encl: As stated**

# SHAH KARIA & ASSOCIATES

## Chartered Accountants

Independent Auditor's Report on the Half-Yearly and Year to Date Audited Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To  
The Board of Directors of Veerkrupa Jewellers Limited

### Opinion

We have audited the accompanying statement of Half-Yearly and year to date financial results of **Veerkrupa Jewellers Limited** ("the Company") for the Half-year ended March 31, 2026 and for the Year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

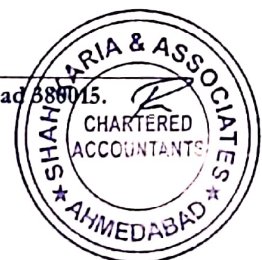
- i. Is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards (IND AS) and other accounting principles generally accepted in India of the Profit and other financial information of the Company for the half year ended March 31, 2026 and for the Year ended March 31, 2026.

### Basis for Qualified Opinion

We draw attention to the following matters:

- a) The Company has not maintained proper and updated books of account and financial records for the period ended March 31, 2026, as required under applicable accounting frameworks and statutory regulations. In the absence of complete and orderly accounting records, source documents, and internal control tracking, we were unable to perform standard review procedures to satisfy ourselves regarding the completeness, accuracy, and validity of the financial transactions reported in the Statement.
- b) The Company has not reconciled the tax balances and transactions recorded in its books of account with the corresponding Goods and Services Tax (GST) portals and statutory returns (including GSTR-1, GSTR-3B, GSTR-2B, and annual ledgers). There are material unexplained variances between the input tax credit (ITC) claimed, output tax liabilities recorded, and the balances showing in the GST portal. In the absence of proper books of account and an updated GST reconciliation, we are unable to determine the extent of adjustments, potential tax liabilities, interest, penalties, or provisions required. Consequently, we cannot determine the consequential impact of these matters on the reported profit, assets, liabilities, and statutory compliance disclosures for the period.
- c) The Company's inventory records are not detailed, lack item-wise identification, and lack precise valuation data for the period ending March 31, 2026. Management's valuation of inventory, totaling Rs. 1,718.10 lacs, relied on estimates rather than on formal documentation or physical verification and considering the nature of business with extreme volatility in price, leaving us unable to verify key inventory figures or their impact on the financial results.
- d) We were unable to obtain independent external confirmations for Trade Receivables and Trade Payables as of March 31, 2026. In the absence of such confirmations, and because sufficient alternative review procedures were not feasible regarding the valuation, completeness, and reconciliation of these balances, we are unable to determine whether any adjustments are necessary to the carrying values of trade receivables and trade payables, or to the corresponding profit, assets, and liabilities reported for the period.

801, Iconic Shyamal, Opp City Gold, Shyamal Cross Roads, Satellite, Ahmedabad 380015.  
E-mail – shahkaria.ca@gmail.com, auditors.shahkaria@gmail.com



# SHAH KARIA & ASSOCIATES

## Chartered Accountants

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, 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, except for the matters described above in paragraph "Basis for Qualified Opinion".

### Responsibility of Management for the Financial Results

The Statement has been prepared on the basis of the Annual Financial Statements. 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 in accordance with the applicable Indian Accounting Standards (IND AS) 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

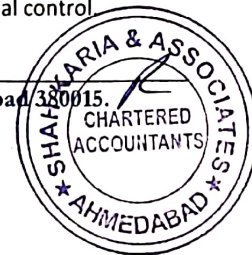
### Auditor's Responsibility for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 statements.

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

- Identify and assess the risks of material misstatement of the Statement, 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.

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E-mail – shahkaria.ca@gmail.com, auditors.shahkaria@gmail.com



# SHAH KARIA & ASSOCIATES

Chartered Accountants

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 statements 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 Statement, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

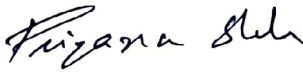
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 Matter

- The Statement includes results for the Half-year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published year to date figures up to the first half-year of the Current Financial Year, which were subjected to a final limited review by us, as required under the Listing Regulations.
- The Statement of the Company for the year ended March 31, 2025 included in these Statement, have been audited by the predecessor auditor who expressed an unmodified opinion on those Statement.
- Miscellaneous Expenditure, not to be written-off has been not disclosed as per IND AS and not written-off accordingly. We have not modified our opinion on the same.

For Shah Karia and ASSOCIATES  
Chartered Accountants  
ICAI Firm Registration No.: 131546W



Priyank Shah  
Partner  
Membership No.: 118627  
UDIN: 26118627MJZDMI7490



Date: May 30, 2026  
Place: Ahmedabad

801, Iconic Shyamal, Opp City Gold, Shyamal Cross Roads, Satellite, Ahmedabad 380015.  
E-mail – shahkaria.ca@gmail.com, auditors.shahkaria@gmail.com



# Veerkrupa Jewellers limited

CIN- U36910GJ2019PTC109894

Shop/7 Vrundavan Residency, Near Satyam School, Ni DharmnathPrabhu Society Naroda AHMEDABAD  
Ahmedabad GJ 382330

## STATEMENT OF ASSET & LIABILITIES AS ON 31st MARCH, 2026

Particulars	Rs in Lakhs	
	Year Ended on 31.03.2026 Audited	Year Ended on 31.03.2025 Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	1,310.53	1,310.53
(b) Reserves and Surplus	51.89	36.67
<b>(2) Share Application money pending allotment</b>		
<b>(3) Non-Current Liabilities</b>		
(a) Long-Term Borrowings		
(b) Deferred Tax Liabilities (Net)		
(c) Other Long Term Liabilities		
(d) Long Term Provisions		
<b>(4) Current Liabilities</b>		
(a) Short-Term Borrowings	793.57	856.77
(b) Trade Payables		
(i) Total Outstanding dues of micro enterprises and small enterprises		
(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	15.79	21.02
(c) Other Current Liabilities	1.16	3.09
(d) Short-Term Provisions	4.30	5.98
<b>Total Equity &amp; Liabilities</b>	<b>2,177.24</b>	<b>2,264.07</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
<b>(a) Fixed Assets (Net)</b>		
(i) Property, Plant and Equipment	6.14	7.01
(ii) Intangible Assets		
(iii) Capital Work in Progress		
(b) Non-current investments	11.30	1.98
(c) Deferred tax assets (net)		
(d) Long term loans and advances		
(e) Other non-current assets		
<b>(2) Current Assets</b>		
(a) Current investments	1,718.10	1,795.60
(b) Inventories	313.76	212.64
(c) Trade receivables	39.67	101.45
(d) Cash and cash equivalents		
(e) Short-term loans and advances	88.26	145.18
(f) Other current assets		
<b>Total Assets</b>	<b>2,177.24</b>	<b>2,264.07</b>

By order of the Board of Directors  
FOR, VEERKRUPA JEWELLERS LTD.

Chirag shah  
Managing Director  
(DIN: 08561827)

Date: 30/05/2026  
Place: Ahmedabad



# Veerkrupa Jewellers limited

CIN-U36910G12019PTC109894

Shop/7 Vrundavan Residency, Near Satyam School, Nr DharmnathPrabhu Society Naroda AHMEDABAD Ahmedabad G1 382110

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 31st MARCH, 2026

Rs in Lakhs

Sr. No	Particulars	Half Year Ended on			Year Ended on	Year Ended on
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	3,486.14	2,452.65	2,099.03	5,933.79	2,925.69
II	Other Income	(0.01)	0.03	(1.58)	0.02	0.01
III	<b>Total Revenue (I+II)</b>	<b>3486.13</b>	<b>2452.68</b>	<b>2097.50</b>	<b>5938.81</b>	<b>2925.70</b>
IV	<b>Expenses:</b>					
	Cost of materials consumed	-	-	-	-	-
	Purchase of Stock-in-Trade	3,463.36	2,336.14	2,138.92	5,799.50	3,374.11
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(9.76)	87.46	(61.62)	77.70	(509.69)
	Employee Benefit Expense	10.85	14.62	(0.18)	25.67	13.61
	Financial Costs	0.72	0.32	0.20	1.04	0.38
	Depreciation and Amortization Expense	2.29	-	2.57	2.29	2.57
	Other Expenses	11.14	11.22	(2.35)	22.36	22.32
	<b>Total Expense</b>	<b>3478.60</b>	<b>2449.96</b>	<b>2077.54</b>	<b>5928.57</b>	<b>2903.30</b>
V	Profit before exceptional and extraordinary items and tax	7.52	2.72	19.96	10.24	22.40
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	7.52	2.72	19.96	10.24	22.40
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	7.52	2.72	19.96	10.24	22.40
X	<b>Tax expense:</b>					
	(1) Current tax	2.41	0.50	2.75	2.91	3.50
	(2) Earlier tax	-	-	1.02	-	1.02
	(3) Deferred tax	(9.32)	-	-	(9.32)	-
XI	Profit(Loss) from the period from continuing operations	14.43	2.22	18.23	16.65	19.92
	Less: Dividend	-	-	-	-	-
	Less: Tax on Dividend	-	-	-	-	-
XII	Balance carried forward to Balance Sheet	14.43	2.22	18.23	16.65	19.92
XIII	Paid-up Equity share capital (at par Value of Rs.1 each)	1310.52	1310.52	1310.52	1310.52	1310.52
XIV	Reserves excluding revaluation reserves					
XV	a) Earning per equity share before Exceptional items					
	(1) Basic	0.01	0.00	0.14	0.01	0.02
	(2) Diluted	0.01	0.00	0.14	0.01	0.02
	b) Earning per equity share after Exceptional items					
	(1) Basic	0.01	0.00	0.14	0.01	0.02
	(2) Diluted	0.01	0.00	0.14	0.01	0.02

**Notes:**

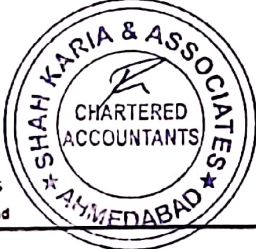
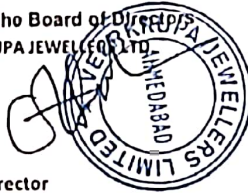
- 1) The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 30.05.2026
- 2) The Company's business activity fall within a single primary business segment.
- 3) Previous year's figures are re-grouped, re-classified wherever necessary.

By order of the Board of Directors  
FOR, VEERKRUPA JEWELLERS LTD

  
 Chirag Shah  
 Managing Director  
 (DIN: 08561827)



Date: 30/05/2026  
Place: Ahmedabad

Voorkrupa Jewellers Limited		
CIN:- U36910GJ2019PTC109094		
Shop/7 Vrundavan Residency, Near Satyam School, Nr DharmnathiPrabhu Society Haroda AHMEDABAD Ahmedabad GJ 302330		
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026		
PARTICULARS	Rs In Lakhs	
	Year Ended on	Year Ended on
	31.03.2026 Audited	31.03.2025 Audited
<b>A. Cash Flow from Operating Activity</b>		
Profit before Taxation	10.24	22.40
Add Non Cash & Non Operating Expenses		
Depreciation Expense	2.29	2.57
Finance Cost	1.04	0.38
Other Income	(0.02)	(0.01)
	13.56	25.33
Operating Profit before Working Capital Changes		
Adjustment for		
(Increase) / Decrease in Inventory	77.70	(509.69)
(Increase) / Decrease in Debtors	(101.12)	(158.46)
(Increase) / Decrease in Loans & Advances	-	-
(Increase) / Decrease in Current Assets	56.92	(38.75)
(Increase) / Decrease in Short Term Borrowings	-	-
Increase / (Decrease) in Current Liabilities & Provisions	(3.62)	(13.08)
Increase / (Decrease) in Trade Payables	(5.23)	10.64
Cash Generated from Operation	38.21	(684.01)
Taxes Paid	2.91	4.52
<b>Net Cash Flow from Operating Activities</b>	<b>35.30</b>	<b>(688.53)</b>
<b>B. Cash Flow from Investing Activity</b>		
(Increase) / Decrease in Fixed Assets (net)	(1.42)	(4.21)
(Increase) / Decrease in Investments & Accrued Interest Thereon	-	-
Finance Cost	(1.04)	0.38
Other Income	0.02	0.01
<b>Net Cash Flow from Investing Activities</b>	<b>(2.45)</b>	<b>(3.81)</b>
<b>C. Cash Flow from Financing Activity</b>		
Proceeds from Issue of Shares	-	-
Adjustments in Reserves and Surplus	-	-
Increase / (Decrease) in Short term Borrowings	(93.20)	695.08
Increase / (Decrease) in Long term Borrowings	-	-
Increase / (Decrease) in Previous year Retained Earnings	(1.43)	(2.94)
Other Income	-	-
<b>Net Cash Flow from Financing Activities</b>	<b>(94.63)</b>	<b>692.15</b>
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>	<b>101.45</b>	<b>101.65</b>
Opening Balance of Cash & Cash Equivalents	39.67	101.45
Closing Balance of Cash & Cash Equivalents	(61.78)	(0.19)
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>		
1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 "Cash Flow Statement" Issued by ICAI.		
2. The previous year figures have been regrouped/restated wherever necessary to confirm to this year's classification.		
	By order of the Board of Directors FOR, VEERKRUPA JEWELLERS LTD 	
Date: 30/05/2026 Place: Ahmedabad	Chirag shah Managing Director (DIN: 08561827)	



# VEERKRUPA JEWELLERS Ltd.

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## Statement on Impact of Audit Qualifications

(Rs. In Lakhs)

<b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026</b>			
Sl. No	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	<b>Turnover / Total income</b>	5938.81	5938.81
2	<b>Total Expenditure</b>	5928.57	5928.57
3	<b>Net Profit/(Loss)</b>	16.65	16.65
4	<b>Earnings Per Share (In Rs)</b>	0.01	0.01
5	<b>Total Assets</b>	2177.24	2177.24
6	<b>Total Liabilities</b>	814.82	814.82
7	<b>Net Worth</b>	1362.42	1362.42
8	<b>Any other financial item(s) (as felt appropriate by the management)</b>	NIL	NIL

### Audit Qualification (each audit qualification separately)

- a. The Company has not maintained proper and updated books of account and financial records for the period ended March 31, 2026, as required under applicable accounting frameworks and statutory regulations. In the absence of complete and orderly accounting records, source documents, and internal control tracking, we were unable to perform standard review procedures to satisfy ourselves regarding the completeness, accuracy, and validity of the financial transactions reported in the Statement.
- b. The Company has not reconciled the tax balances and transactions recorded in its books of account with the corresponding Goods and Services Tax (GST) portals and statutory returns (including GSTR-1, GSTR-2B, and annual ledgers). There are material unexplained variances between the input tax credits claimed, output tax liabilities recorded, and the balances showing in the GST portal. In the absence of proper books of account and an updated GST reconciliation, we are unable to determine the extent of adjustments, potential tax liabilities, interest, penalties, or provisions required. Consequently, we cannot determine the consequential impact of these matters on the reported profit, assets, liabilities, and statutory compliance disclosures for the period.
- c. The Company's inventory records are not detailed, lack item-wise identification, and lack precise valuation data for the period ending March 31, 2026. Management's valuation of inventory, totaling Rs. 177 lacs, relied on estimates rather than on formal documentation or physical verification, leaving us unable to verify key inventory figures or their impact on the financial results.
- d. We were unable to obtain independent external confirmations for Trade Receivables and Trade Payables as of March 31, 2026. In the absence of such confirmations, and because sufficient alternative review procedures were not feasible regarding the valuation, completeness, and reconciliation of these balances, we are unable to determine whether any adjustments are necessary to the carrying values of trade receivables and trade payables, or to the corresponding profit, assets, and liabilities reported for the period.

**Type of Audit Qualification:** Qualified Opinion

**Frequency of qualification:** Appeared First Time



## VEERKRUPA JEWELLERS Ltd.

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<b>For Audit Qualification(s) where the impact is quantified by the auditor:</b>	
<b>(i)</b>	<b>Management's View</b>
a.	The Company has an adequate Internal Controls and Procedure, for maintaining the accounting System on daily basis.
b.	The company balances during the year with GST returns are duly reconciled. We will contact the auditor and will resolve the same.
c.	The Company maintains the inventory gram wise. it is difficult to maintain inventory item wise.
d.	The Balances of Trade Receivables and Trade Payables are duly verified by the company management.

<b>For Audit Qualification(s) where the impact is not quantified by the auditor:</b>	
<b>(i)</b>	<b>Management's Estimation on the impact of audit Qualification (For all Qualifications)</b>
a.	No Financial Impact on the company.

<b>For Audit Qualification(s) where the impact is not quantified by the auditor:</b>	
<b>(ii)</b>	<b>If Management is unable to estimate the impact, reason for the same (For all Qualifications)</b>
a.	NIL.

<b>For Audit Qualification(s) where the impact is not quantified by the auditor:</b>	
<b>(ii)</b>	<b>Auditor's Comment on above (i) &amp; (ii) (For all Qualifications)</b>
a.	NIL.

**For, Veerkrupa Jewellers Limited**

**Mr. Chirag Arvind Shah**  
**Managing Director**  
**DIN.: 08561827**