



Date:09.11.2023

To,  
The Manager  
**Bombay Stock Exchange Limited,**  
The Corporate Relationship Department,  
14<sup>th</sup> Floor, New Trading Ring,  
Rotunda Building, Phiroze Jeejeebhoy Tower,  
Dalal Street Fort, Mumbai - 400 001

**Sub. - :Outcome of Board Meeting**

**Ref. - : Scrip Code - 531506**

Dear Sir / Madam,

The Board of Directors at their Meeting held on 09.11.2023 has approved the following agenda items inter alia:

1. The Unaudited Standalone Financial Results of the Company for the quarter ended on September 30, 2023;
2. Limited Review Report from the Statutory Auditors of the Company in respect with Unaudited Standalone Financial Results of the Company for the quarter ended September 30, 2023.

Meeting commenced at 7:00 P.M. and concluded at 8:00 P.M. (IST)

Kindly take the same on your records and acknowledge the receipt.

Thanking you,

Yours faithfully,

**FOR, SHUKRA BULLIONS LIMITED**

*Eff-sh*  
**CHANDRAKANT HIMMATLAL SHAH**  
**DIRECTOR**  
**DIN: 01188001**  
Encl: As above



STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)


Sr.No	Particulars	As at 30-09-2023	As at 31-03-2023
		(Unaudited)	(Audited)
	<b>Equity</b>		
1	Equity share capital	501.31	501.31
	Other Equity	-379.57	(380.00)
	<b>Total Equity</b>	<b>121.73</b>	<b>121.31</b>
	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	Non-Current financial Liabilities:		
	(i) Borrowings, Non-Current	276.55	
	(ii) Other Non-Current financial Liabilities		
	Provisions, Non-Current		
	Deferred tax Liabilities (net)		
	Other Non-Current Liabilities		270.81
	<b>Total Non-Current Liabilities</b>	<b>276.55</b>	<b>270.81</b>
	<b>Current Liabilities</b>		
2	Current financial Liabilities:		
	(i) Borrowings, Current		
	(ii) Trade payables, Current	131.32	124.28
	(a) total outstanding dues of micro enterprises and small enterprises		
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises		
	(iii) Other Current financial Liabilities		
	Other Current Liabilities	27.60	5.00
	Provisions, Current	3.99	4.34
	Current tax Liabilities (Net)		
	<b>Total Current Liabilities</b>	<b>162.91</b>	<b>133.62</b>
	<b>Total Liabilities</b>	<b>439.45</b>	<b>404.43</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>561.18</b>	<b>525.74</b>

Notes :

1	The Company is operating only in one segment i.e. Hence segment reporting is not given.
2	The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.
3	Figures, wherever required, are regrouped / rearranged.
4	The above results have been reviewed by audit committee and approved by Board of Directors of Company

For SHUKRA BULLIONS LIMITED

Date : 09.11.2023  
Place : Ahmedabad

  
CHANDRAKANT SHAH  
MANAGING DIRECTOR  
(DIN : 01188001)

Regd. Office : 232, 2nd Floor, Panchratna, M. P. Marg, Opera House, Girgaon, Mumbai ( Maharashtra) - 400 004.  
Tel : 2367 2992, Tele Fax : 2363 1867  
CIN NO. L67120MH1995PLC284363, Web: www.shukrabullions.in, Email :shukrabullions@yahoo.com




(Rs. In Lakhs)

Particulars (Refer Notes Below)	Quarter ended on			Half Year ended on		Previous Year ended on 31-03-23 (Audited)
	30/09/2023 (Unaudited)	30/06/2023 (Unaudited)	30/09/2022 (Unaudited)	30/09/2023 (Unaudited)	30/09/2022 (Unaudited)	
<b>14 Other Comprehensive Income</b>						
Items that will not be reclassified subsequently to profit or loss						
Re-measurement gains, (losses) on defined benefit plans						
Income tax relating to items that will not be reclassified to profit or loss						
Items that will be reclassified subsequently to profit or loss	-28.62	-23.47	1.88	-52.09	-21.59	(63.00)
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Other Comprehensive Income, net of tax</b>	<b>(28.62)</b>	<b>(23.47)</b>	<b>1.88</b>	<b>(52.09)</b>	<b>(21.59)</b>	<b>(63.00)</b>
<b>15 Total Comprehensive income for the period (13+14)</b>	<b>-31.23</b>	<b>-31.81</b>	<b>-0.91</b>	<b>-63.04</b>	<b>-24.46</b>	<b>(62.06)</b>
<b>16 Paid-up equity shares capital (Face Value per share Rs. 10/-)</b>	<b>501.53</b>	<b>501.53</b>	<b>501.53</b>	<b>501.53</b>	<b>501.53</b>	<b>501.53</b>
<b>17 Reserves excluding Revaluation Reserves</b>						
<b>18 Earnings Per Share of Rs. 10 each (for continuing operations)</b>						
- Basic	-0.01	-0.02	-0.00	-0.13	-0.05	0.00
- Diluted	-	-	-	-	-	-
<b>19 Earnings Per Share of Rs.10 each (for discontinued operations)</b>						
- Basic	-	-	-	-	-	-
- Diluted	-	-	-	-	-	-
<b>20 Earnings Per Share of Rs. 10 each (for discontinued &amp; continuing operations)</b>						
- Basic	-0.01	-0.02	-0.00	-0.13	-0.05	0.00
- Diluted	-	-	-	-	-	-

Notes :

1	The Company is operating only in one segment i.e. Hence segment reporting is not given.
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3	Figures, wherever required, are regrouped / rearranged.
4	The above results have been reviewed by audit committee and approved by Board of Directors of Company

For Shukra Bullions Limited

  
CHANDRAKANT SHAH  
MANAGING DIRECTOR  
(DIN : 01188001)

Date : 09.11.2023  
Place : Ahmedabad

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# SHUKRA


## BULLIONS LIMITED

STATEMENT OF CASH FLOWS FOR THE PERIOD  
UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023.

(Rs. In Lakhs)

Particulars	Half Year ended 30.09.2023 (10.95)	Half Year ended 30.09.2022 (2.87)
Profit before Taxes		
Adjustments:		
Depreciation		
Interest Expense		
Provision for Doubtful Debts	11.37	
Unrealised Loss/(Gain) on Mutual Fund		
Changes in Other-Equity		
Amortised Loan Processing Fees	(3.72)	
Changes in Working Capital		
Inventories		
Financial assets	(97.70)	(17.63)
- Trade receivables	(347.49)	(544.13)
- Loans and Advances		
- Short Term Investments	327.17	265.92
Other current assets	97.78	
Other non-current assets		
MAT Credit	7.03	83.39
Financial liabilities		
- Trade Payables	22.60	(8.41)
- Borrowings	(270.81)	
Other current liabilities	(0.35)	3.83
Other Non current liabilities	(265.06)	(219.92)
Provisions		
Cashflow from Operating Activity before Taxes	(265.06)	(219.92)
Net Tax Paid		
Net Cashflow from Operating Activity		
Cashflow from Investing Activity	(0.00)	
Purchase of Property, Plant & Equipments	(10.91)	
Purchase of Mutual Fund		
Other non-current assets	(10.92)	
Proceed from sale of investment		
Net Cashflow from Investing Activity		
Cashflow from Financing Activity	276.55	14.92
Proceeds from issue of shares		
Proceeds / (Repayment) of Borrowings		
Payment of Loan Processing Fees		
Interest Paid	276.55	14.92
Net Cashflow from Financing Activity	0.57	(205.00)
Net Cash Inflow / (Outflow)	6.92	235.82
Opening Cash and Cash Equivalent	7.49	30.82
Closing Cash and Cash Equivalent		

For SHUKRA BULLIONS LIMITED

  
CHANDRAKANT SHAH  
MANAGING DIRECTOR  
(DIN : 01188001)

Date : 09.11.2023  
Place : Ahmedabad

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**STATEMENT OF STANDALONE UNAUDITED RESULTS  
FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER, 2023**

(Rs. in Lakhs)

Particulars  (Refer Notes Below)	Quarter ended on			Half Year ended on		Previous Year ended on
	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31-03-2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from operations	-	-	-	-	-	60.71
2 Other income	0.00	-	-	0.00	-	5.56
3 Total Income (1+2)	0.00	-	-	0.00	-	66.27
<b>Expenses</b>						
a. Cost of Materials consumed	-	-	-	-	-	-
b. Purchases of stock-in-trade	3.72	-	-	3.72	-	49.27
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3.72)	-	-	(3.72)	-	-
4 d. Employee benefits expense	1.62	1.33	0.04	2.95	0.04	3.74
e. Finance costs	-	-	-	-	-	-
f. Depreciation & amortisation expense	-	-	-	-	-	0.25
g. Other expenses	0.98	7.01	2.75	7.99	2.83	11.62
Total Expenses	2.61	8.34	2.79	10.95	2.87	64.88
5 Profit / (Loss) before exceptional items and tax (3-4)	-2.61	-8.34	-2.79	-10.95	-2.87	1.39
6 Exceptional items	-	-	-	-	-	-
7 Profit / (Loss) before tax (5+6)	-2.61	-8.34	-2.79	-10.95	-2.87	1.39
8 Tax expense:						
Current tax	-	-	-	-	-	0.45
MAAT Credit Entitlement	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
9 Profit (Loss) for the period from continuing operations (7-8)	-2.61	-8.34	-2.79	-10.95	-2.87	0.94
10 Profit/(loss) from discontinuing operations before Tax	-	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-	-
12 Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13 Profit / (Loss) for the period (9+12)	-2.61	-8.34	-2.79	-10.95	-2.87	0.94

For Shukra Bullions Limited

Date : 09.11.2023  
Place : Ahmedabad

  
**CHANDRAKANT SHAH**  
 MANAGING DIRECTOR  
 (DIN : 01188001)



STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Sr.No	Particulars	As at 30-09-2023	As at 31-03-2023
		(Unaudited)	(Audited)
	<b>ASSETS</b>		
	<b>Non-Current Assets</b>		
	Property, plant and equipment	4.29	4.29
	Capital work-in-progress		
	Investment property		
	Goodwill		
	Other Intangible Assets		
	Intangible Assets under development		
1	Biological Assets other than bearer plants		
	<b>Non-Current Financial Assets:</b>	50.45	39.54
	(i) Investments, Non-Current		
	(ii) Trade receivables, Non-Current	347.49	
	(iii) Loans, Non-Current		
	Deferred tax Assets (net)		97.78
	Other Non-Current Assets	402.23	141.60
	<b>Total Non-Current Assets</b>		
	<b>Current Assets</b>	3.72	
	Inventories		
	<b>Current financial asset:</b>		
	(i) Current investments	144.22	46.52
	(ii) Trade receivables, Current	7.38	6.92
	(iii) Cash and cash equivalents	0.11	
	(iv) Bank balance other than above		
	(v) Loans, Current	3.52	330.70
	(vi) Other Current financial Assets		
	Current tax Assets (net)		
	Other Current Assets	158.95	384.13
	<b>Total Current Assets</b>	561.18	525.74
	<b>TOTAL ASSETS</b>		

For Shukra Bullions Limited

CHANDRAKANT SHAH  
MANAGING DIRECTOR  
(DIN - 01188001)

Date : 09.11.2023  
Place : Ahmedabad

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**LIMITED REVIEW REPORT**

**Review Report to the Board of Directors of Shukra Bullion Limited**

We have reviewed the accompanying statement of unaudited financial results of Shukra Bullion Limited for the period quarter ended 30<sup>th</sup> September 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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(s). A review is limited primarily to inquiries 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 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J S Shah & Co,  
Chartered Accountants  
FRN : 132059W

SHAH JAIMIN  
SHRIKANT

Digitally signed by  
SHAH JAIMIN SHRIKANT  
Date: 2023.11.29  
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Jaimin Shah  
Partner  
Membership No. : 138488  
UDIN : 23138488BG5XXZ8514

Place : Ahmedabad  
Date : 09.11.2023