



Date:14.02.2024

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

Sub. - : Outcome of Board Meeting

Ref. - : Scrip Code - 531506

The Board of Directors at their Meeting held on 14.02.2024 has approved the Standalone Un-Audited Financial results for the third quarter and nine months ended on 31st December, 2023 as per Regulation 33 of the SEBI(LODR) Regulations, 2015 along with Limited Review Report. The same has been enclosed herewith for your records.

Meeting commenced at 02:00 P.M. and concluded at 05.20 P.M. (IST)

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

Thanking you,
Yours faithfully,

FOR, SHUKRA BULLIONS LIMITED

Chshy

CHANDRAKANT HIMMATLAL SHAH
DIRECTOR
DIN: 01188001

Encl: As above



STATEMENT OF STANDALONE UNAUDITED RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED ON 31st DECEMBER, 2023

(Rs. In Lakhs)

Particulars (Refer Notes Below)	Quarter ended on			Nine month ended on		Previous Year ended on
	31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31-03-2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from operations	-0.00	0.00	-	-	-	60.71
2 Other income	0.59	-	-	0.59	-	5.56
3 Total Income (1+2)	0.58	0.00	-	0.59	-	66.27
Expenses						
a. Cost of Materials consumed	-	-	-	-	-	-
b. Purchases of stock-in-trade	10.17	3.72	-	13.89	-	49.27
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(10.17)	(3.72)	-	(13.89)	-	-
d. Employee benefits expense	1.09	1.62	2.90	4.04	2.94	3.74
e. Finance costs	0.04	-	-	0.04	0.03	-
f. Depreciation & amortisation expense	-	-	-	-	-	0.25
g. Other expenses	0.10	0.98	4.35	8.09	7.15	11.62
Total Expenses	1.23	2.61	7.25	12.17	10.12	64.88
5 Profit / (Loss) before exceptional items and tax (3-4)	-0.64	-2.61	-7.25	-11.59	-10.12	1.39
6 Exceptional items	-	-	-	-	-	-
7 Profit / (Loss) before tax (5+6)	-0.64	-2.61	-7.25	-11.59	-10.12	1.39
8 Tax expense:						
Current tax	-	-	-	-	-	0.45
MAT Credit Entitlement	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
9 Profit (Loss) for the period from continuing operations (7-8)	(0.64)	(2.61)	(7.25)	(11.59)	(10.12)	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)	(0.64)	-2.61	-7.25	-11.59	-10.12	0.94

SHUKRA



Particulars (Refer Notes Below)	Quarter ended on			Nine month ended on		Previous Year ended on
	31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31-03-2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
14 Other Comprehensive Income						
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	-	-	-	-	-	(63.00)
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Other Comprehensive Income, net of tax	-	-	-	-	-	(63.00)
15 Total Comprehensive Income for the period (13+14)	(0.64)	-2.61	-7.25	-11.59	-10.12	(62.06)
16 Paid-up equity shares capital (Face Value per share Rs. 10/-)	501.53	501.53	501.53	501.53	501.53	501.53
17 Reserves excluding Revaluation Reserves						
18 Earnings Per Share of Rs. 10 each (for continuing operations)						
- Basic	-0.02	-0.06	-0.01		(0.06)	0.00
- Diluted	-0.02	-0.06	-0.01		(0.06)	0.00
19 Earnings Per Share of Rs.10 each (for discontinued operations)						
- Basic	-	-	-	-	-	-
- Diluted	-	-	-	-	-	-
20 Earnings Per Share of Rs. 10 each (for discontinued & continuing operations)						
- Basic	(0.02)	-0.06	-0.01	-	-0.06	0.00
- Diluted	(0.02)	-0.06	-0.01	-	-0.06	0.00

Notes :

- The Company is operating only in one segment i.e. Hence segment reporting is not given.
- 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.
- Figures, wherever required, are regrouped / rearranged.
- The above results have been reviewed by audit committee and approved by Board of Directors of Company at its meeting held on 14th February, 2024.

For Shukra Bullions Limited

Chandrakant Shah

CHANDRAKANT SHAH
MANAGING DIRECTOR
(DIN : 01188001)

Date : 14/02/2024
Place : Ahmedabad

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Tel : 2367 2992, Tele Fax : 2363 1867
CIN NO. L67120MH1995PLC284363, Web: www.shukrabullions.in, Email : shukrabullions@yahoo.com



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 31st December 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

Jaimin Shah
Partner
Membership No. : 138488
UDIN : 24138488BKBHMF1579

Place : Ahmedabad
Date : 14.02.2024