



Date : 14.02.2023

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 14.02.2023 has approved the Un-audited financial results for the quarter ended 31<sup>st</sup> December 2022. As per Regulation 33 of Listing Regulations, the financial results and Limited review report are enclosed herewith for your records.

Meeting commenced at 01:00 P.M. and concluded at 04:55 P.M. (IST)

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

Thanking you,

Yours faithfully,

**FOR, SHUKRA BULLIONS LIMITED**

CHANDRAKANT  
HIMMATLAL SHAH

Digitally signed by  
CHANDRAKANT HIMMATLAL  
SHAH  
Date: 2023.02.14 17:00:27  
+05'30'

**CHANDRAKANT HIMMATLAL SHAH**  
**DIRECTOR**  
**DIN: 01188001**  
Encl: As above

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





**STATEMENT OF STANDALONE UNAUDITED RESULTS**  
**FOR THE QUARTER AND NINE MONTHS ENDED ON 31st DECEMBER, 2022**

**BULLIONS LIMITED**

(Rs. In Lakhs)

Particulars (Refer Notes Below)	Quarter ended on			Nine Months ended on		Previous Year ended on
	31/12/2022 (Unaudited)	30/09/2022 (Unaudited)	31/12/2021 (Unaudited)	31/12/2022 (Unaudited)	31/12/2021 (Unaudited)	31-03-2022 (Audited)
1 Revenue from operations						1,656.88
2 Other income						
3 Total Income (1+2)	-	-	-	-	-	1,656.88
<b>Expenses</b>						
a. Cost of Materials consumed						
b. Purchases of stock-in-trade	-					117.73
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade						1,520.21
4 d. Employee benefits expense	2.90	0.04	0.20	2.94	2.08	6.94
e. Finance costs				-		
f. Depreciation & amortisation expense			-	-	0.34	0.77
g. Other expenses	4.35	2.75	0.29	7.10	4.61	10.65
<b>Total Expenses</b>	<b>7.25</b>	<b>2.79</b>	<b>0.49</b>	<b>10.04</b>	<b>7.04</b>	<b>1,656.30</b>
5 Profit / (Loss) before exceptional items and tax (3-4)	-7.25	-2.79	-0.49	-10.04	-7.04	0.58
6 Exceptional items		-	-	-	-	-
7 Profit / (Loss) before tax (5+6)	-7.25	-2.79	-0.49	-10.04	-7.04	0.58
8 Tax expense:						
Current tax						0.13
MAT Credit Entitlement						
Deferred tax						
9 Profit (Loss) for the period from continuing operations (7-8)	-7.25	-2.79	-0.49	-10.04	-7.04	0.45
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)	-7.25	-2.79	-0.49	-10.04	-7.04	0.45

Notes :

For Shukra Bullions Limited

*CHS*

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

Date : 14/02/2023  
Place : Ahmedabad



(Rs. In Lakhs)

Particulars (Refer Notes Below)	Quarter ended on			Nine Months ended on		Previous Year ended on
	31/12/2022 (Unaudited)	30/09/2022 (Unaudited)	31/12/2021 (Unaudited)	31/12/2022 (Unaudited)	31/12/2021 (Unaudited)	31-03-22 (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	-25.72	1.88	76.06	-47.31	-13.86	-54.97
Income tax relating to items that will be reclassified to profit or loss						
<b>Other Comprehensive Income, net of tax</b>	<b>(25.72)</b>	<b>1.88</b>	<b>76.06</b>	<b>(47.31)</b>	<b>(13.86)</b>	<b>(54.97)</b>
15 <b>Total Comprehensive Income for the period (13+14)</b>	<b>-32.97</b>	<b>-0.91</b>	<b>75.57</b>	<b>-57.35</b>	<b>-20.89</b>	<b>(54.52)</b>
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	(0.014)	(0.006)	(0.001)	(0.020)	(0.014)	0.001
- Diluted	(0.014)	(0.006)	(0.001)	(0.020)	(0.014)	0.001
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	(0.014)	(0.006)	(0.001)	(0.020)	(0.014)	0.001
- Diluted	(0.014)	(0.006)	(0.001)	(0.020)	(0.014)	0.001

**Notes :**

- The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meetings held on 14<sup>th</sup> February, 2023.
- The 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 there under and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016
- The financial results for quarter and nine month ended December 31<sup>st</sup>, 2022 have been subjected to limited review by the statutory auditors of the Company. The Limited Review Report does not contain any qualifications.
- The Operations of the Company are considered as Single segment reporting as defined an account standard is not applicable.
- Figures for the previous periods have been regrouped/reclassified wherever considered necessary.

For Shukra Bullions Limited

*Chandrakant Shah*

DIRECTOR  
CHANDRAKANT SHAH  
(DIN : 01188001)

Date : 14/02/2023  
Place : Ahmedabad



**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 31<sup>st</sup> December 2022, 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

Jaimin Shah  
Partner  
Membership No. : 138488  
UDIN : 23138488BGSXPF2248

Place : Ahmedabad  
Date : 14.02.2023