



Date: 14.11.2022

To
The Manager
Department of Corporate Services
BSE Ltd.
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 November 14th, 2022 has approved the Un-audited financial results for the quarter ended 30th September 2022. As per Regulation 33 of Listing Regulations, the financial results and Limited review report are enclosed herewith for your records.

Meeting concluded at 05:00 p.m.

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

Thanking you,

Yours faithfully,

For SHUKRA BULLIONS LIMITED

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 SIX MONTHS ENDED ON 30TH SEPTEMBER, 2022**

(Rs. In Lakhs)

Particulars (Refer Notes Below)	Quarter ended on			Half Year ended on		Previous Year ended on
	30/09/2022 (Unaudited)	30/06/2022 (Unaudited)	30/09/2021 (Unaudited)	30/09/2022 (Unaudited)	30/09/2021 (Unaudited)	31-03-2022 (Audited)
1 Revenue from operations						1,656.88
2 Other income						
3 Total Income (1+2)	-	-	-	-	-	1,656.88
Expenses						
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
d. Employee benefits expense	0.04		0.75	0.04	1.88	6.94
e. Finance costs				-		
f. Depreciation & amortisation expense			0.34		0.34	0.77
g. Other expenses	2.75	0.08	1.00	2.83	4.32	10.65
Total Expenses	2.79	0.08	2.09	2.87	6.54	1,656.30
5 Profit / (Loss) before exceptional items and tax (3-4)	-2.79	-0.08	-2.09	-2.87	-6.54	0.58
6 Exceptional items		-	-	-	-	-
7 Profit / (Loss) before tax (5+6)	-2.79	-0.08	-2.09	-2.87	-6.54	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)	-2.79	-0.08	-2.09	-2.87	-6.54	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)	-2.79	-0.08	-2.09	-2.87	-6.54	0.45





(Rs. In Lakhs)

Particulars (Refer Notes Below)	Quarter ended on		Half Year ended on			Previous Year ended on
	30/09/2022 (Unaudited)	30/06/2022 (Unaudited)	30/09/2021 (Unaudited)	30/09/2022 (Unaudited)	30/09/2021 (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	1.88	-23.47	-	-21.59	-90.37	-54.97
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Other Comprehensive Income, net of tax	1.88	(23.47)	-	(21.59)	(90.37)	(54.97)
15 Total Comprehensive Income for the period (13+14)	-0.91	-23.55	-2.09	-24.46	-96.91	(54.52)
16 Paid-up equity shares capital (Face Value per share Rs. 10/-)	501.31	501.53	501.53	501.31	501.53	501.53
17 Reserves excluding Revaluation Reserves						
18 Earnings Per Share of Rs. 10 each (for continuing operations)						
- Basic	(0.00)	(0.05)	(0.00)	(0.05)	(0.19)	(0.11)
- Diluted	(0.00)	(0.05)	(0.00)	(0.05)	(0.19)	(0.11)
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	(0.00)	(0.05)	(0.00)	(0.05)	(0.19)	(1.09)
- Diluted	(0.00)	(0.05)	(0.00)	(0.05)	(0.19)	(1.09)



For Shukra Bullions Limited

Date : 14.11.2022
Place : Ahmedabad

CHANDRAKANT H SHAH
DIRECTOR
(DIN : 01188001)

Regd. Office : 232, 2nd Floor, Panchratna, M. P. Marg, Opera House, Girgaon, Mumbai (Maharashtra) - 400 004.
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STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Sr.No	Particulars	As at	As at	31-
		30-09-2022	03-2022	
		(Unaudited)	(Audited)	
	ASSETS			
	Non-Current Assets			
	Property, plant and equipment	4.54	4.54	
	Capital work-in-progress	-	-	
	Investment property	80.95	102.54	
	Goodwill	-	-	
	Other intangible Assets	-	-	
	Intangible Assets under development	-	-	
1	Biological Assets other than bearer plants	-	-	
	Non-Current Financial Assets:			
	(i) Investments, Non-Current	-	-	
	(ii) Trade receivables, Non-Current	-	-	
	(iii) Loans, Non-Current	-	-	
	Deferred tax Assets (net)	-	-	
	Other Non-Current Assets	97.78	97.78	
	Total Non-Current Assets	183.27	204.86	
	Current Assets			
	Inventories			
	Current financial asset:			
	(i) Current investments			
	(ii) Trade receivables, Current	17.63		
	(iii) Cash and cash equivalents	6.13	0.24	
2	(iv) Bank balance other than above	24.70	235.58	
	(v) Loans, Current	544.13		
	(vi) Other Current financial Assets	0.31	-	
	Current tax Assets (net)	-	-	
	Other Current Assets	1.90	268.13	
	Total Current Assets	594.80	503.95	
	TOTAL ASSETS	778.08	708.81	





STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Sr.No	Particulars	As at	As at	31-
		30-09-2022	03-2022	
		(Unaudited)	(Audited)	
1	Equity			
	Equity share capital	501.31		501.31
	Other Equity	(342.38)		(317.93)
	Total Equity	158.93		183.38
	Liabilities			
	Non-Current Liabilities			
	Non-Current financial Liabilities:			
	(i) Borrowings, Non-Current	-		
	(ii) Other Non-Current financial Liabilities	411.84		396.93
	Provisions, Non-Current	4.46		
	Deferred tax Liabilities (net)			
	Other Non-Current Liabilities	-		-
	Total Non-Current Liabilities	416.30		396.93
	Current Liabilities			
2	Current financial Liabilities:			
	(i) Borrowings, Current			
	(ii) Trade payables, Current	202.55		119.27
	(a) total outstanding dues of micro enterprises and small enterprises	0.11		-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises			
	(iii) Other Current financial Liabilities			
	Other Current Liabilities	-		8.41
	Provisions, Current	0.19		0.82
	Current tax Liabilities (Net)			
	Total Current Liabilities	202.85		128.50
	Total Liabilities	619.15		525.43
	TOTAL EQUITY AND LIABILITIES	778.08		708.81

For Shukra Bullions Limited

Date : 14.11.2022
Place : Ahmedabad



CHANDRAKANT H SHAH
DIRECTOR
(DIN : 01188001)



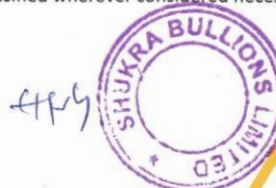
**STATEMENT OF CASH FLOWS FOR THE PERIOD
UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022**

(Rs. In Lakhs)

Particulars	Half Year ended 30.09.2022	Half Year ended 30.09.2021
Profit before Taxes	(2.87)	(6.54)
Adjustments:		
Depreciation		0.34
Interest Expense	-	
Provision for Doubtful Debts		
Unrealised Loss/(Gain) on Mutual Fund		
Amortised Loan Processing Fees		
Changes in Working Capital		
Inventories	-	-
Financial assets		
- Trade receivables	(17.63)	
- Loans and Advances	(544.13)	
- Short Term Investments	-	
Other current assets	265.92	0.64
Other non-current assets	(0.00)	
MAT Credit		
Financial liabilities		
- Trade Payables	83.39	(0.06)
Other current liabilities	(8.41)	
Provisions	3.83	0.04
Cashflow from Operating Activity before Taxes	(219.92)	(5.58)
Net Tax Paid		
Net Cashflow from Operating Activity	(219.92)	(5.58)
Cashflow from Investing Activity		
Purchase of Property, Plant & Equipments		
Purchase of Mutual Fund		-
Purchase of Intangible Assets	-	
Net Cashflow from Investing Activity	-	-
Cashflow from Financing Activity		
Proceeds from issue of shares		
Proceeds / (Repayment) of Borrowings	14.92	7.36
Interest Paid	-	
Net Cashflow from Financing Activity	14.92	7.36
Net Cash Inflow / (Outflow)	(205.00)	1.78
Opening Cash and Cash Equivalent	235.82	0.16
Closing Cash and Cash Equivalent	30.82	1.94

- Note: 1. The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meetings held on November 14, 2022.
2. 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 thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016.
3. The financial results for quarter and half year ended September 30, 2022 have been subjected to limited review by the statutory auditors of the Company. The Limited Review Report does not contain any qualifications.
4. The Operations of the Company are considered as multiple segments.
5. Figures for the previous periods have been regrouped/reclassified wherever considered necessary.

Date : 14.11.2021
Place : Ahmedabad



For Shukra Bullions Limited

CHANDRAKANT H SHAH
DIRECTOR
(DIN : 01188001)



1. The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meetings held on November 14, 2022.

2 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 thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016.

3 The financial results for quarter and half year ended September 30, 2022 have been subjected to limited review by the statutory auditors of the Company. The Limited Review Report does not contain any qualifications.

4 The Operations of the Company are considered as multiple segments.

5 Figures for the previous periods have been regrouped/reclassified wherever considered necessary.





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 30th September 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

Jaimin Shah
Partner
Membership No. : 138488
UDIN : 22138488BDBOBQ5942

Place : Ahmedabad
Date : 14.11.2022