

SHUKRA

PHARMACEUTICALS LTD.

30th October, 2021

To
The General Manager-Listing
Corporate Relationship Department
BSE Limited, Ground Floor,
P.J. Towers, Dalal Street, Mumbai.

Scrip Code: 524632

Dear Sir/Madam,

SUB: - OUTCOME OF BOARD MEETING

With reference to above subject and in compliance with the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the Meeting of the Board of Director held on today i.e. 30th October, 2021 at 02:30 a.m. and concluded at 3.30 p.m.:-


- 1) Considered, adopted and approved Unaudited Financial Results for the quarter and half year ended on 30th September, 2021.
- 2) Reviewed business of the company.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully

For Shukra Pharmaceuticals Limited


Bhoomiben Patel
Director
DIN: 08316893

CIN : L24231GJ1993PLC019079

Statement of Standalone Unaudited Financial Results for the Quarter Ended 30-09-2021

SR NO	PARTICULARS	Standalone (₹ in Lakhs)					
		Quarter Ended			Half Year		Year Ended
		30-09-2021 (Unaudited) QUARTERLY	30-06-2021 (Unaudited) QUARTERLY	30-09-2020 (Unaudited) QUARTERLY	30-09-2021 (Unaudited) HALF YEARLY	30-09-2020 (Unaudited) HALF YEARLY	31-03-2021 (Audited) YEARLY
1	Income						
	Revenue from operations - Job Charges	298.31	296.21	167.60	594.52	278.49	1,119.61
	Other income	240.24	22.58	9.91	262.82	23.86	35.62
	Total income	538.55	318.79	177.51	857.34	302.35	1,155.23
2	Expenses						
(a)	Cost of materials consumed	344.44	76.11	7.10	420.55	42.31	294.70
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(78.72)	0.00	(24.16)	(78.72)	(68.30)	(19.26)
(d)	Employee benefit expense	113.16	103.95	90.85	217.11	148.87	406.74
(e)	Finance costs	2.08	1.83	0.30	3.91	0.32	3.33
(f)	Depreciation, depletion and amortisation expense	36.84	36.84	36.21	73.68	72.42	147.37
(f)	Other Expenses	113.53	95.11	57.99	208.64	95.64	293.04
	Total expenses	531.32	313.84	168.29	845.16	291.26	1,125.92
3	Total profit before exceptional items and tax	7.23	4.95	9.22	12.18	11.09	29.31
4	Exceptional items	-	-	-	-	-	-
5	Total profit before tax	7.23	4.95	9.22	12.18	11.09	19.53
7	Tax expense						
8	Current tax	0.66	1.24	-	1.90	-	6.40
9	Deferred tax	4.64	-	-	4.64	-	-
10	Total tax expenses	5.30	1.24	-	6.54	-	6.40
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-
12	Net Profit Loss for the period from continuing operations	1.92	3.71	9.22	5.63	11.09	3.38
13	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
14	Tax expense of discontinued operations	-	-	-	-	-	-
15	Net profit (loss) from discontinued operation after tax						
16	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
17	Total profit (loss) for period	1.92	3.71	9.22	5.63	11.09	3.38
18	Other comprehensive income net of taxes	-	-	-	-	-	-
19	Total Comprehensive Income for the period	1.92	3.71	9.22	5.63	11.09	3.38
20	Total profit or loss, attributable to	1.92	3.71	9.22	5.63	11.09	3.38
	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-
21	Total Comprehensive income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-	-
22	Details of equity share capital						
	Paid-up equity share capital	156.57	156.57	156.57	156.57	156.57	156.57
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
23	Details of debt securities						
	Paid-up debt capital	-	-	-	-	-	-
	Face value of debt securities	-	-	-	-	-	-
24	Earnings per share						
i	Earnings per equity share for continuing operations	-	-	-	-	-	-
	Basic earnings (loss) per share from continuing operations	0.12	0.24	0.59	0.36	0.71	0.22
	Diluted earnings (loss) per share from continuing operations	0.12	0.24	0.59	0.36	0.71	0.22

NOTES:

- The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 30th October, 2021. The statutory auditors have carried out a limited review of the results for the quarter ended September 30, 2021 and have expressed an unqualified audit opinion.
- The figures for the previous period/year have been regrouped /reclassified, wherever necessary.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
- The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
- The Company is operating in single segment, so above results are for single segment only.

Date: 30-10-21

Place: Ahmedabad

For and on behalf of the Board of Directors
SHUKRA PHARMACEUTICALS LIMITED

Bhoomiben Patel
Bhoomiben Patel (Director)
DIN: 08316893

SHUKRA PHARMACEUTICALS LIMITED

(Formerly known as "RELISH PHARMACEUTICALS LIMITED")

CIN: L24231GJ1993PLC019079

3rd Floor, Dev House, Opposite WIAA Institute, Judges Bungalow Road, Bodakdev, Ahmedabad - 380 052

Statement Of Assets and Liability

(In Lakhs)

Particulars	Standalone	
	As at 30th September 2021	As at 31st March 2021
	Unaudited	Audited
A) Assets		
Non Current Assets		
Property Plant and Equipment	1,787.40	1,769.15
Capital Work In Progress	166.17	166.17
Other Intangible Assets		
Intangible assets under Development		
Financial Assets		
i) Investment	19.48	19.48
ii) Loan	-	-
iii) Other Financial Assets	-	-
Deferred Tax Assets (net)	-	-
Other non current Assets	-	-
Total Non Current Assets	1,973.05	1,954.80
Current Assets		
Inventories/WIP	308.97	169.65
Financial Assets		
i) Trade Receivable	889.22	890.29
ii) Cash and Cash Equivalents	0.35	41.02
iii) Bank Balance other than (ii)above	2.44	
iv) Other Financial Assets	351.47	342.89
Other Current Assets	14.43	14.43
Total Current Assets	1,566.88	1,458.28
Total Assets	3,539.93	3,413.08
B) Equity and Liabilities		
Equity Share Capital	156.57	156.57
Other Equity	1,406.55	1,400.92
Total Equity	1,563.12	1,557.49
Non Current Liabilities		
Financial Liabilities		
i) Borrowings	1,046.93	977.1
Deferred Tax Liabilities	314.28	309.6
Total Non Current Liabilities	1,361.21	1,286.68
Current Liabilities		
Financial Liabilities		
i) Borrowings	-	-
ii) Trade Payables	490.07	484.31
iii) Other Financial Liabilities	85.37	-
Provisions	15.73	84.60
Other Current Liabilities	24.43	-
Total Current Liabilities	615.60	568.91
Total Equity and Liabilities	3,539.93	3,413.08

Date: 30/10/2021
Place: Ahmedabad

For and on behalf of the Board of Directors
SHUKRA PHARMACEUTICALS LIMITED

Bhoomiben Patel
Bhoomiben Patel (Director)
DIN: 08316893

SHUKRA PHARMACUETICALS LIMITED

(Formerly known as "Relishh Pharmaceuticals Limited")

CIN : L24231GJ1993PLC019079

Registered Office Address: Third Floor, Dev House, Opposite WIAA Institute, Judges Bungalow Road, Bodakdev, Ahmedabad - 380 052

CASH FLOW STATEMENT FOR THE Quarter Ended September 2021

Particulars	Standalone	
	For the half year Ended 30.09.2021	For the half year Ended 30.09.2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	12.18	11.09
Adjustments for:		
Depreciation	73.68	72.42
Finance Cost	4.09	3.46
Operating Profit before Working Capital Changes	89.95	86.97
Movements in Working Capital :		
Decrease / (Increase) in Inventories	(139.32)	(58.01)
Decrease / (Increase) in Sundry Debtors	1.07	123.60
Decrease / (Increase) in Loans and Advances	85.37	(66.10)
Decrease / (Increase) in Current Assets	0.00	(48.40)
Decrease / (Increase) in Current financial Assets	(8.58)	
(Decrease) / Increase in Trade Payables	5.76	77.45
(Decrease) / Increase in Short Term Provisions	(68.87)	(29.07)
(Decrease) / Increase in Current Liabilities	22.54	
Direct Taxes Paid (net of refunds)	0.00	
Net cash (used in) / generated from operating activities (A)	(12.08)	86.45
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) of Fixed Assets	(91.93)	(225.36)
Sale / Disposal of Fixed Assets	(0.00)	0.10
Interest Received		(3.14)
Purchase of Investment/Increase in investment	(0.00)	(13.46)
Profit on sale of Investment / Assets		
Net cash (used in) / generated from investing activities (B)	(91.93)	(241.86)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayment) / Proceeds From Long Term Borrowings	0.00	
Repayment / (Proceeds) From Long Term Loans & Advances	69.88	155.86
Interest Expense	(4.09)	(0.32)
Dividend		
Dividend Distribution Tax		
Net cash (used in) / generated from financing activities (C)	65.79	155.54
D. NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	(38.22)	0.13
Cash and cash equivalents at the beginning of the year	41.02	12.64
Cash and cash equivalents at the end of the year	2.80	12.51
Components of cash and cash equivalents		
Cash and cheques on hand		
With Scheduled Banks	0.35	6.67
- in Current Account	2.44	5.84
	2.80	12.51

Date: 30/10/2021
Place: AHMEDABADBy Order of the Board of Directors
For, Shukra Pharmaceuticals Limited
(Formerly known as "Relishh Pharmaceuticals Limited")
Bhoomiben Patel (Director)
DIN: 08316893

INDEPENDENT AUDITOR'S REVIEW REPORT on Standalone Unaudited quarterly and year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
Shukra Pharmaceuticals Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Shukra Pharmaceuticals Limited** (the "Company"), for the quarter ended September 30, 2021 and year to date from April 01, 2021 to September 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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

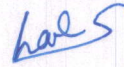


Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR MAAK and Associates

[Firm Registration No.135024W]

Chartered Accountants



Marmik Shah

Partner

Mem. No. 133926

UDIN : 21133926AAAAANM9585

Place : Ahmedabad

Date : 30th October, 2021