



Date: 13/11/2021

To  
The Manager  
Department of Corporate Services  
BSE Ltd.  
Dalal Street, Fort  
Mumbai - 400 001

Sub. -: Reg. 33 - Unaudited financial results for the Quarter ended 30<sup>th</sup> September 2021

Ref. -: Scrip Code - 531506

Sir / Madam,

The Board of Directors at their Meeting held on November 13<sup>th</sup>, 2021 has approved the Un-audited financial results for the quarter ended 30<sup>th</sup> September 2021. As per Regulation 33 of Listing Regulations, the financial results and Limited review report are enclosed herewith for your records. Meeting concluded at 6.30 p.m.

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

Thanking you,

Yours faithfully,

For SHUKRA BULLIONS LIMITED

A handwritten signature in blue ink, appearing to read "Chand", is written over the printed name.

CHANDRAKANT HIMMATLAL SHAH  
DIRECTOR  
DIN: 01188001

Encl: as above



**PART II SELECT INFORMATION FOR THE PERIOD ENDED 30th SEPTEMBER 2021**

	PARTICULAR	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.06.2021	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>						
<b>1</b>	<b>Public shareholding</b>						
	Numbers of shares	2166200	2166200	2166200	2166200	2166200	2166200
	Percentage of Shareholding	43.19	43.19	43.19	43.19	43.19	43.19
<b>2</b>	<b>Promoters and Promoter Group Shareholding</b>						
	a) Pledged/Encumbered						
	- Number of Shares	-	-	-	-	-	-
	- Percentage of shares( as a% of the total shareholding of promoter and prmoter group)	-	-	-	-	-	-
	- Percentage of shares( as a% of the total share capital of the company)	-	-	-	-	-	-
	b) Non-encumbered						
	- Number of shares	2849100	2849100	2849100	2849100	2849100	2849100
	Percentageof shres(as a%of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
	Percentage of shares(as a % of the total share capital of the company)	56.81	56.81	56.81	56.81	56.81	56.81

	Particulars	3 months ended 30/09/2021
<b>B</b>	<b>INVESTOR COMPLAINTS</b>	
	Pending at the beginning of the quarter	NIL
	Received during the quarter	NIL
	Disposed of during the quarter	NIL
	Remaining unresolved at the end of the quarter	NIL

- 1 The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 13.11.21
- 2 The Operations of the Company are considered as Single segment reporting as dfined an account standard is not applicable.
- 3 The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.
- 4 The above results, have been prepared in accordance with Ind AS notified under the companies

For Shukra Bullions Limited

*Chandrakant Shah*

Chandrakant Shah  
Director

Place : MUMBAI  
Date : 13.11.21



**PART 1 STATEMENT FOR UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30,2021**

	PARTICULARS	RS. IN LAKHS					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.06.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
<b>1</b>	<b>Income from Operations</b>						
	(a) Net sales/income from operations (Net of Excise duty)	0.000	0.000	30.350	0.000	68.900	80.102
	(b) Other Operating Income	0.000	0.000	0.000	0.000	0.000	8.250
	<b>Total Income from operations(net)</b>	<b>0.000</b>	<b>0.000</b>	<b>30.350</b>	<b>0.000</b>	<b>68.900</b>	<b>88.352</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	0.000
	(b) Purchases of stock-in-trade	0.000	0.000	26.860	0.000	63.330	74.532
	(c) Charges in inventories of finished goods work-in-progress and stock in-trade	0.000	0.000	0.000	0.000	0.000	0.000
	(d) Employee benefits expenses	0.000	0.000	0.000	0.000	0.000	0.000
	(e) Finance Cost	0.754	1.130	2.360	1.884	2.910	2.623
	(f) Depreciation and amortisation expenses	0.000	0.000	0.000	0.000	0.000	0.000
	(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	0.339	0.000	0.000	0.339	0.480	0.977
		0.996	3.323	5.060	4.319	5.770	9.634
	<b>Total Expenses</b>	<b>2.089</b>	<b>4.453</b>	<b>34.280</b>	<b>6.542</b>	<b>72.490</b>	<b>87.767</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax</b>	<b>-2.089</b>	<b>-4.453</b>	<b>-3.930</b>	<b>-6.542</b>	<b>-3.590</b>	<b>0.585</b>
<b>4</b>	<b>Exceptional Items</b>					0.000	
<b>5</b>	<b>Profit/(Loss) before tax</b>					0.340	
<b>6</b>	<b>Tax Expenses</b>						
	(a) Current Tax	0.000	0.000	0.000	0.000	0.000	-0.189
	(b) Deferred Tax	0.000	0.000	0.000	0.000	0.000	0.000
	<b>Profit/(Loss) for the period from continuing Operations</b>	<b>-2.089</b>	<b>-4.453</b>	<b>-3.930</b>	<b>-6.542</b>	<b>-3.590</b>	<b>0.390</b>
	Profit/(Loss) from discontinued operations					0.000	
	Tax expenses from discontinued operations					0.000	
<b>8</b>	<b>Profit/(Loss) from discontinued operations</b>	<b>-2.089</b>	<b>-4.453</b>	<b>-3.930</b>	<b>-6.542</b>	<b>-3.590</b>	<b>0.390</b>
<b>9</b>	<b>Other Comprehensive Income/(Loss)</b>						
A	(i) Items that will not be reclassified to profit or loss					0.000	
	(ii) Income tax relating to items that will not be reclassified to profit or loss					0.000	
B	(i) Items that will be reclassified to profit or loss	-74.553	-15.814	-42.670	-90.367	-42.670	-77.816
	(ii) Income tax relating to items that will be reclassified to profit or loss					-26.860	
<b>10</b>	<b>Total Comprehensive Income for the period (8+9)</b>	<b>-76.642</b>	<b>-20.267</b>	<b>-46.600</b>	<b>-96.910</b>	<b>-73.120</b>	<b>-77.426</b>
<b>11</b>	(i) Paid-up equity share capital (Face Value 10/-)	501.530	501.530	501.530	501.530	501.530	501.530
	(ii) Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year					0.00	
<b>12</b>	<b>Earning Per equity share captial (Rs.)</b>						
	(a) Basic	(0.04)	(0.09)	(0.08)	(0.13)	-0.07	0.01
	(b) Diluted	(0.04)	(0.09)	(0.08)	(0.13)	-0.07	0.01

FOR SHUKRA BULLIONS LIMITED

*Chandrakant Shah*  
CHANDRAKANT SHAH  
DIRECTOR  
DIN. 01188001

Date: 13.11.21  
Place: Ahmedabad





# STATEMENT OF ASSETS AND LIABILITIES

		RS. IN LAKH	
		UNAUDITED	AUDITED
		AS AT PERIOD ENDED 30.09.2021	AS AT YEAR ENDED 31.03.2021
A	Particulars		
	<b>ASSETS</b>		
1	<b>Non-current Assets</b>		
	Property, plant and equipment	4.97	5.31
	Capital Work in Progress	0.00	0.00
	Intangible assets	0.00	0.00
	Financial assets	0.00	0.00
(i)	Investment	67.15	157.52
(ii)	Loan	0.00	0.00
(iii)	Other Financial assets	0.00	0.00
(iv)	Trade Receivables	0.00	0.00
	Differed Tax Assets	0.00	0.00
	Other Non-Current Tax Assets	97.78	97.78
	<b>Total Non-Current Assets</b>	<b>169.90</b>	<b>260.61</b>
	<b>Current Assets</b>		
	Inventories	1520.21	1520.21
	Financial assets	0.00	0.00
(i)	Trade Receivables	0.00	0.00
(ii)	Cash and Cash Equivalents	1.94	0.16
(iii)	Bank Balances Other than (iii) above	0.00	0.00
(iv)	Loans	0.00	0.00
(v)	Others	0.00	0.00
	Other Current Assets	45.98	46.61
	<b>Total Current Assets</b>	<b>1568.13</b>	<b>1566.98</b>
	<b>Total Assets</b>	<b>1738.03</b>	<b>1827.59</b>
	<b>EQUITY AND LIABILITIES</b>		
	Equity	501.31	501.30
	Equity Share Capital	0.00	0.00
	Other Equity	(360.32)	(263.41)
	<b>Total Equity</b>	<b>140.99</b>	<b>237.89</b>
	<b>Non Current Liabilities</b>		
	Long Term Provisions	0.00	0.00
	Loan	0.00	0.00
	Other Non current Liabilities	845.98	838.62
	<b>Current Liabilities</b>		
	Financial Liabilities	0.00	0.00
(i)	Trade Payable	225.34	225.40
(ii)	Other Financial Liabilities	0.00	0.00
	Loan	0.00	0.00
	Short Term Provisions	0.72	0.49
	Other Current Liabilities	525.00	525.00
	Current Tax Provisions	0.00	0.19
	<b>Total Current Liabilities</b>	<b>1597.04</b>	<b>1589.70</b>
	<b>Total Equity &amp; Liabilities</b>	<b>1738.03</b>	<b>1827.59</b>

FOR SHUKRA BULLIONS LIMITED

PLACE : AHMEDABAD  
DATE : 13.11.21

  
CHANDRAKANT SHAH  
DIRECTOR  
DIN NO. 01188001

# SHUKRA

Shukra Bullions Limited **BULLIONS LIMITED**  
CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021

Particulars	For the Year Ended 30th September, 2021 (Amt in Lakhs)	For the Year Ended 31st March, 2021 (Amt in Lakhs)
<b>(A) Cash flow from Operating Activities</b>		
Profit/ (Loss) before tax	(6.54)	0.58
<u>Adjustments for:-</u>		
Depreciation and Amortisation	0.34	0.98
<b>Operating Profit/(Loss) before changes in Working Capital</b>	<b>(6.20)</b>	<b>1.56</b>
<u>Adjustment for Working Capital changes</u>		
Trade Payables	(0.06)	(977.96)
Other Current Liabilities	-	525.00
Provisions	0.04	(1.45)
Inventories	-	-
Trade Receivables	-	-
Other Current Assets	0.64	376.37
<b>Operating Profit/(Loss) after changes in Working Capital</b>	<b>0.62</b>	<b>(78.05)</b>
Less: Taxes Paid	-	(0.19)
<b>Net Cash Flow from Oprating Activities (A)</b>	<b>(5.58)</b>	<b>(76.68)</b>
<b>(B) Cash flow from Investing Activities</b>		
Proceeds from long Term Loans and Advances(net of given)	-	-
Deposits	-	-
<b>Net Cash Flow from Investing Activities (B)</b>	<b>-</b>	<b>-</b>
<b>(C) Cash flow from Financing Activities</b>		
Other Non Current Liabilities	7.36	75.33
<b>Net Cash Flow from Financing Activities (C)</b>	<b>7.36</b>	<b>75.33</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>1.78</b>	<b>(1.34)</b>
Cash and Cash Equivalents at the Beginning of the Period	0.16	1.50
<b>Cash and Cash Equivalents at the Ending of the Period</b>	<b>1.94</b>	<b>0.16</b>

FOR SHUKRA BULLIONS LIMITED

Date: 13.11.21  
Place: Ahmedabad

  
CHANDRAKANT SHAH  
DIRECTOR  
DIN. 01188001



# S K Jha & Co.

## CHARTERED ACCOUNTANTS

Office : 203 - 204, Iscon Plaza, Nr. ISRO Satellite Road, Satellite, Ahmedabad-380015.


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### LIMITED REVIEW REPORT

#### The Board of Directors, Shukra Bullions Limited

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Shukra Bullions Limited** for the 2<sup>nd</sup> Quarter and Half Year ended 30.09.2021. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review of Interim Financial Statements Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard required 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's 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FCA/62/2016 dated July 5, 2016 of SEBI including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S K Jha & Co.  
Chartered Accountants  
FRN: 126173W

  
Satyendra K Jha  
Partner  
M.No: 100106  
UDIN: 21100106AAAADA2388



Date : 13.11.2021  
Place: Ahmedabad