



Date: 14.11.2024

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.: Regulation 30 and 33 of SEBI (listing obligations and Disclosure Requirements)Regulations, 2015**

**Scrip Code - 531506**

Dear Sir / Madam,

The Board of Directors at their Meeting held on 14.11.2024has considered and approved the following agenda items inter alia:

1. The Unaudited Standalone Financial Results of the Company for the quarter ended and half year ended on 30<sup>th</sup> September, 2024. A copy of the same together with Limited Review Report from the Statutory Auditors of the Companyfor the quarter ended and half year ended on 30<sup>th</sup> September, 2024 is enclosed herewith.

Other Agenda

1. Re-appointment of M/s. Kishor S. Dudhatra Practicing Company Secretary as secretarial auditor of the Company for the F.Y 2024-25.

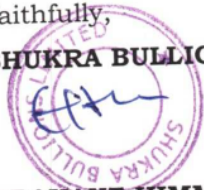
Meeting commenced at 2:00 P.M. and concluded at 5:35 P.M.(IST)

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

Thanking you,

Yours faithfully,

**FOR, SHUKRA BULLIONS LIMITED**



**CHANDRAKANT HIMMATLAL SHAH**  
**DIRECTOR**

**DIN: 01188001**

Encl: As above



**STATEMENT OF STANDALONE UNAUDITED RESULTS  
FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER , 2024**

(Rs. In Lakhs)

	Particulars  (Refer Notes Below)	Quarter ended on			Half Year ended on		Previous Year ended on
		9/30/2024 (Unaudited)	6/30/2024 (Unaudited)	9/30/2023 (Unaudited)	9/30/2024 (Unaudited)	9/30/2023 (Unaudited)	31/03/2024 (Audited)
1	Revenue from operations	32.40	-	-	32.40	-	58.58
2	Other income	-	-	-	-	-	0.59
3	<b>Total Income (1+2)</b>	<b>32.40</b>	<b>-</b>	<b>-</b>	<b>32.40</b>	<b>-</b>	<b>59.17</b>
	<b>Expenses</b>						
	a. Cost of Materials consumed	-	-	-	-	-	-
	b. Purchases of stock-in-trade	204.13	38.00	3.72	242.13	3.72	287.91
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(185.21)	(38.00)	(3.72)	(223.21)	(3.72)	(255.56)
4	d. Employee benefits expense	0.42	0.57	1.62	0.99	2.95	10.61
	e. Finance costs	0.03	0.05	-	0.08	-	0.26
	f. Depreciation & amortisation expense	-	-	-	-	-	0.20
	g. Other expenses	0.03	3.99	0.98	4.03	7.99	13.57
	<b>Total Expenses</b>	<b>19.40</b>	<b>4.61</b>	<b>2.60</b>	<b>24.01</b>	<b>10.95</b>	<b>57.00</b>
5	Profit / (Loss) before exceptional items and tax (3-4)	13.00	-4.61	-2.60	8.39	-10.95	2.17
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5+6)	13.00	-4.61	-2.60	8.39	-10.95	2.17
8	Tax expense:						
	Current tax	-	-	-	-	-	0.56
	MAT Credit Entitlement	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
9	<b>Profit (Loss) for the period from continuing operations (7-8)</b>	<b>13.00</b>	<b>-4.61</b>	<b>-2.60</b>	<b>8.39</b>	<b>-10.95</b>	<b>1.61</b>
10	Profit/(loss) from discontinuing operations before Tax	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	<b>Profit/(loss) from Discontinuing operations (after tax) (10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Profit / (Loss) for the period (9+12)</b>	<b>13.00</b>	<b>-4.61</b>	<b>-2.60</b>	<b>8.39</b>	<b>-10.95</b>	<b>1.61</b>

Date : 14.11.2024  
Place : Ahmedabad

For SHUKRA BULLIONS LIMITED

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

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

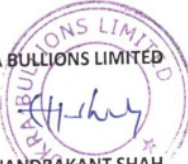


**STATEMENT OF CASH FLOWS FOR THE PERIOD**  
**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024**

(Rs. In Lakhs)

Particulars	Half Year ended 30.09.2024	Year ended 31.03.2024
<b>Profit before Taxes</b>	8.39	2.16
<b>Adjustments:</b>		0.20
Depreciation	-	
Interest Expense		
Provision for Doubtful Debts		
Unrealised Loss/(Gain) on Mutual Fund		
Changes in Other-Equity		
Amortised Loan Processing Fees		
<b>Changes in Working Capital</b>	(223.21)	(255.56)
Inventories		
Financial assets	(130.51)	(59.56)
- Trade receivables	-	
- Loans and Advances	-	
- Short Term Investments	(57.59)	158.46
Other current assets	97.78	
Other non-current assets		
MAT Credit		
Financial liabilities	316.92	332.47
- Trade Payables		
- Borrowings	9.95	78.85
Other current liabilities	(0.20)	0.72
Provisions	21.52	257.73
<b>Cashflow from Operating Activity before Taxes</b>	-	(0.56)
Net Tax Paid	21.52	257.17
<b>Net Cashflow from Operating Activity</b>		
<b>Cashflow from Investing Activity</b>		
Purchase of Property, Plant & Equipments		
Purchase of Mutual Fund	(18.07)	
Other non-current Liabilities	-	
Proceed from sale of investment	(18.07)	
<b>Net Cashflow from Investing Activity</b>		
<b>Cashflow from Financing Activity</b>		
Proceeds from issue of shares	-	(252.74)
Proceeds / (Repayment) of Borrowings		
Payment of Loan Processing Fees	-	
Interest Paid	-	(252.74)
<b>Net Cashflow from Financing Activity</b>	3.45	4.43
<b>Net Cash Inflow / (Outflow)</b>	11.36	6.92
Opening Cash and Cash Equivalent	14.80	11.36
Closing Cash and Cash Equivalent		

Date : 14.11.2024  
Place : Ahmedabad

For SHUKRA BULLIONS LIMITED  
  
**CHANDRAKANT SHAH**  
**CHAIRMAN & DIRECTOR**  
(DIN : 01188001)

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STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Sr.No.	Particulars	As at 30-09-2024	As at 31-03-2024
		(Unaudited)	(Audited)
	<b>ASSETS</b>		
	<b>Non-Current Assets</b>		
	Property, plant and equipment	4.09	4.09
	Capital work-in-progress		
	Investment property		
	Goodwill		
	Other intangible Assets		
	Intangible Assets under development		
1	Biological Assets other than bearer plants		
	<b>Non-Current Financial Assets:</b>		
	(i) Investments, Non-Current	119.23	83.59
	(ii) Trade receivables, Non-Current	-	-
	(iii) Loans, Non-Current	-	-
	Deferred tax Assets (net)	-	97.78
	Other Non-Current Assets	123.32	185.45
	<b>Total Non-Current Assets</b>		
	<b>Current Assets</b>	478.78	255.56
	Inventories		
	<b>Current financial asset:</b>		
	(i) Current investments		
	(ii) Trade receivables, Current	236.59	106.08
	(iii) Cash and cash equivalents	14.80	11.36
2	(iv) Bank balance other than above		
	(v) Loans, Current	-	-
	(vi) Other Current financial Assets	218.06	172.24
	Current tax Assets (net)	-	-
	Other Current Assets	11.78	
	Other Current Assets	959.99	545.24
	<b>Total Current Assets</b>		
	<b>TOTAL ASSETS</b>	<b>1,083.32</b>	<b>730.69</b>

Date : 14.11.2024  
Place : Ahmedabad

For SHUKRA BULLIONS LIMITED  
  
 CHANDRAKANT SHAH  
 CHAIRMAN & DIRECTOR  
 (DIN : 01188001)



STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Sr.No.	Particulars	As at 30-09-2024	As at 31-03-2024
		(Unaudited)	(Audited)
	<b>Equity</b>		
1	Equity share capital	501.31	501.31
	Other Equity	-290.31	-334.34
	<b>Total Equity</b>	<b>211.00</b>	<b>166.97</b>
	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	Non-Current financial Liabilities:		
	(i) Borrowings, Non-Current		
	(ii) Other Non-Current financial Liabilities		
	Provisions, Non-Current		
	Deferred tax Liabilities (net)	-	18.07
	Other Non-Current Liabilities	-	18.07
	<b>Total Non-Current Liabilities</b>		<b>18.07</b>
	<b>Current Liabilities</b>		
2	Current financial Liabilities:		
	(i) Borrowings, Current	773.67	456.75
	(ii) Trade payables, Current		
	(a) total outstanding dues of micro enterprises and small enterprises		
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises		
	(iii) Other Current financial Liabilities	93.80	83.85
	Other Current Liabilities	4.85	5.05
	Provisions, Current		
	Current tax Liabilities (Net)		
	<b>Total Current Liabilities</b>	<b>872.32</b>	<b>545.66</b>
	<b>Total Liabilities</b>	<b>872.32</b>	<b>563.72</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,083.32</b>	<b>730.69</b>

Notes :

1	The Company is operating only in one segment i.e. Hence segment reporting is not given.
2	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.
3	Figures, wherever required, are regrouped / rearranged.
4	The above results have been reviewed by audit committee and approved by Board of Directors of Company

Date : 14.11.2024  
Place : Ahmedabad

For SHUKRA BULLIONS LIMITED  
  
 CHANDRAKANT SHAH  
 CHAIRMAN & DIRECTOR  
 (DIN : 01188001)



(Rs. In Lakhs)

Particulars (Refer Notes Below)	Quarter ended on			Half Year ended on		Previous Year ended on
	9/30/2024 (Unaudited)	6/30/2024 (Unaudited)	9/30/2023 (Unaudited)	9/30/2024 (Unaudited)	9/30/2023 (Unaudited)	3/31/2024 (Audited)
14 <b>Other Comprehensive Income</b>						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Re-measurement gains/ (losses) on defined benefit plans	-					
Income tax relating to items that will not be reclassified to profit or loss	-					
<i>Items that will be reclassified subsequently to profit or loss</i>	30.75	4.89	1.88	35.64	-	44.05
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Other Comprehensive Income, net of tax</b>	<b>30.75</b>	<b>4.89</b>	<b>1.88</b>	<b>35.64</b>	<b>-</b>	<b>44.05</b>
15 <b>Total Comprehensive Income for the period (13+14)</b>	<b>43.75</b>	<b>0.28</b>	<b>-0.72</b>	<b>44.03</b>	<b>-10.95</b>	<b>45.66</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	0.03	-0.01	-0.00	0.09	-0.02	0.00
- Diluted						
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	0.03	-0.01	-0.00	0.09	-0.02	0.00
- Diluted	0	-	-	-	-	-

**Notes :**

1	The Company is operating only in one segment i.e. Hence segment reporting is not given.
2	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.
3	Figures, wherever required, are regrouped / rearranged.
4	The above results have been reviewed by audit committee and approved by Board of Directors of Company

Date : 14.11.2024  
Place : Ahmedabad

For SHUKRA BULLIONS LIMITED  
  
**CHANDRAKANT SHAH**  
 CHAIRMAN & DIRECTOR  
 (DIN : 01188001)

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PART III SELECT INFORMATION FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024

A	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		30.09.24	31.03.24	31.12.23	31.03.24	31.03.23
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
<b>1</b>	<b>PARTICULARS OF SHAREHOLDING</b>					
	Public shareholding	2147800	2147800	2147800	2147800	2147800
	Numbers of shares	42.82	42.82	42.82	42.82	42.82
	Percentage of Shareholding					
<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 promoter group)					
	- Percentage of shares( as a% of the total share capital of the company)					
	b) Non-encumbered					
	- Number of shares	2867500	2867500	2867500	2867500	2867500
	Percentage of shares(as a%of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%
	Percentage of shares(as a % of the total share capital of the company)	57.18	57.18	57.18	57.18	57.18

	Particulars	QUARTER ENDED ON 30.09.2024
<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 14.11.2024 The Limited Review of the Financial results for the quarter ended 30TH SEPTEMBER, 2024 has been carried out by the statutory auditors of the company.
- 2 The Operations of the Company are considered as single segment.
- 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 (Indian Accounting Standards) Rules, 2015.

Date : 14/11/2024  
Place : AHMEDABAD

For Shukra Bullions Limited  
  
Chandrakant Sha  
 CHAIRMAN & DIRECTOR  
 DIN NO 0118800



**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 30<sup>th</sup> September 2024, 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

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Jaimin Shah  
Partner  
Membership No. : 138488  
UDIN: 24138488BKBHVE3627  
Place: Ahmedabad  
Date: 14.11.2024