



SHAMROCK INDUSTRIAL COMPANY LTD.

CIN : L24239MH1991PLCO62298

Regd. Off: 83-E, Hansraj Pragji Building, Off Dr. E. Moses Road, Worli, Mumbai - 400 018. India.
Email Id : shamrockfin@gmail.com | Tel.: +91-22 4077 8884 | Fax.: +91-22 2498 3300

Date: 27/05/2024

To,
The Bombay Stock Exchange Ltd
Corporate Relationship Dept,
1st Floor, New Trading Ring,
Rotunda Building, P. J. Towers,
Dalal Street, Fort, Mumbai – 400001

Ref: BSE Scrip Code: 531240
Sub: Outcome of Board Meeting

Dear Sir/ Madam,

In terms of Regulation 30 of SEBI (LODR) Regulations, 2015, this is to inform that the Meeting of the Board of Directors of the Company was held today on 27th May, 2024, Monday at the Registered Office of the Company at 83-E, Hansraj Pragji Building, Off. Dr. E Moses Road, Worli, Mumbai - 400018 at 03.00 p.m. and concluded at 04.05 p.m. The Board has interalia, considered, approved and taken on record as follows:

1. Audited Standalone Financial Results of the Company for the quarter and year ended 31st March, 2024 along with Auditors Report thereon in terms of Regulation 33 of SEBI (LODR), Regulations, 2015.
2. Took the note on compliance done for the quarter and year ended 31.03.2024 under SEBI (LODR), Regulations, 2015 as amended.

Kindly acknowledge the Receipt.

Thanking You.

Yours Faithfully,

For Shamrock Industrial Company Limited



Jitesh R. Khokhani
(Whole Time Director)
(DIN: 00611815)
Place: Mumbai

Encl:

1. Standalone AFR with Auditors Reports
2. Declaration of Unmodified opinion as per Reg 33(3)(d) of SEBI (LODR) Regulations, 2015.

INDEPENDENT AUDITOR'S REPORT

**TO,
THE BOARD OF DIRECTORS,
SHAMROCK INDUSTRIAL COMPANY LIMITED**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of M/s **SHAMROCK INDUSTRIAL COMPANY LIMITED** (the company) for the quarter ended 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year-to-date results:

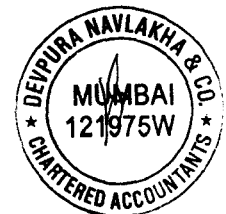
- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income/(loss) and other financial information of the Company for the quarter ended 31st March, 2024 and for the year ended 31st March, 2024

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued



thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

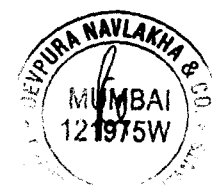
Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material



uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work, and (ii) evaluating the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The standalone financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Devpura Navlakha & Co.
Chartered Accountants
FRN: 121975W



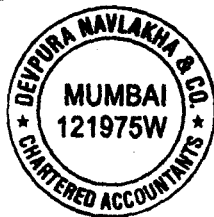
P.K Devpura
Partner

Membership Number: No.033342

Place of signature: Mumbai

Date: 27/05/2024

UDIN: No. 24033342BJZZKC9429



SHAMROCK INDUSTRIAL COMPANY LIMITED

CIN: L24239MH1991PLC062298

Registered Office: 83-E, Hansraj Pragji Building, Off. Dr E Moses Road, Worli, Mumbai - 400018, MH, IN

Email :- shamrockfin@gmail.com, website - www.shamrockindustrial.wordpress.com

Statement of Audited Financial Results for the quarter/ Year ended March 31, 2024

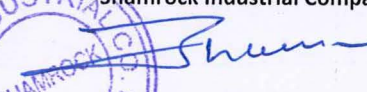
(Rs. In lacs except EPS and FV)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		Mar-24	Dec-23	Mar-23	Mar-24	Mar-23
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	(a) Revenue from operation	-	-	-	11.18	-
	(b) Other income	-	-	-	-	-
	Total income	-	-	-	11.18	-
2	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) (Increase) / Decrease in stock in Trade and WIP	-	-	-	-	-
	(d) Employee benefits expense	0.45	0.45	0.45	1.80	1.80
	(e) Finance cost	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-
	(g) Other operating expenses	1.41	4.54	1.69	13.44	10.98
	Total expenses	1.86	4.99	2.14	15.24	12.78
3	Profit before finance cost, exceptional item & tax	(1.86)	(4.99)	(2.14)	(4.06)	(12.78)
4	Finance cost	-	-	-	-	-
5	Profit before exceptional item & tax	(1.86)	(4.99)	(2.14)	(4.06)	(12.78)
6	Exceptional item	-	-	-	-	-
7	Profit before tax	(1.86)	(4.99)	(2.14)	(4.06)	(12.78)
8	Tax expense					
	a) Current tax	-	-	-	-	-
	b) Tax for earlier period	-	-	0.07	-	0.07
	b) Deferred tax	-	-	-	-	-
	Total tax expenses	-	-	0.07	-	-
9	Net profit for the period	(1.86)	(4.99)	(2.21)	(4.06)	(12.85)
	Attributable to:					
	Shareholders of the company	(1.86)	(4.99)	(2.21)	(4.06)	(12.85)
	Non controlling interest	-	-	-	-	-
10	Other comprehensive income/(loss)	-	-	-	-	-
11	Total comprehensive income/(loss)	(1.86)	(4.99)	(2.21)	(4.06)	(12.85)
	Attributable to:					
	Shareholders of the company	(1.86)	(4.99)	(2.21)	(4.06)	(12.85)
	Non controlling interest	-	-	-	-	-
12	Paid up equity share capital (Face value Rs. 10)	542.84	542.84	542.84	542.84	542.84
	Total reserve					
	Basic and diluted earning per share (In Rs.)	(0.03)	(0.09)	(0.04)	(0.07)	(0.24)

Notes:

- 1 The above Standalone Audited Financial Results for the quarter and year ended March 31, 2024 were Audited by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 27, 2024.
- 2 The above Standalone Audited Standalone Financial Results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (The Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).
- 3 The Company has only one business segment hence segment reporting is not applicable.
- 4 Previous quarter/Year figures are re-classified / re-arranged / re-grouped wherever necessary.
- 5 The above Standalone Audited Financial Results for the quarter and year ended March 31, 2024 were Audited by the Statutory Auditors of the Company will also be placed on the website of the Company at website (<https://shamrockindustrial.wordpress.com/>).

For and on behalf of the Board of Directors of
Shamrock Industrial Company Limited


Jitesh Rameshchandra Khokhani
(Whole Time Director)
DIN: 00611815

Place: Mumbai
Date: 27/05/2024

SHAMROCK INDUSTRIAL COMPANY LIMITED

CIN: L24239MH1991PLC062298

Regd. Off.: 83-E, Hansraj Pragji Building, Off. Dr E Moses Road, Worli, Mumbai - 400018

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Audited Statement of Assets and Liabilities as at March 31, 2024

Amount (Rs. In Lacs)

Sr. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
I.	ASSETS		
(1)	Non-current assets		
(a)	Property, plant and equipment	0.00	0.00
(b)	Capital work - in - progress	0.00	0.00
(c)	Other Intangible Assets	0.00	0.00
(d)	Intangible assets under development	0.00	0.00
(e)	Financial Assets	0.00	0.00
(i)	Non- Current Investment	0.11	0.11
(ii)	Loans	0.00	0.00
(f)	Deferred Tax Asset	0.00	0.00
(g)	Other Tax assets (Net)	11.71	11.15
(h)	Other Non - Current Asset	0.00	0.00
	Total Non-Current Assets	11.82	11.26
(2)	Current assets		
(a)	Inventories	0.00	0.00
(b)	Financial assets	0.00	0.00
(i)	Current Investments	0.00	0.00
(ii)	Trade Receivables	0.00	0.00
(iii)	Cash and cash equivalents	93.10	96.77
(iv)	Loans	0.00	0.00
(v)	Other financial Assets	0.00	0.00
(c)	Current Tax Assets(Net)	71.09	72.10
(d)	Other Current Asset	0.00	0.00
	Total current assets	164.19	168.87
	TOTAL ASSETS	176.01	180.13
II.	EQUITY AND LIABILITIES		
(1)	Equity		
(a)	Share capital	542.84	542.84
(b)	Other equity	-369.82	-365.76
(c)	Equity attributable to shareholders of the Company	173.02	177.08
	Non-controlling interests	0.00	0.00
	Total equity	173.02	177.08
(2)	Liabilities		
(i)	Non-Current Liabilities		
(a)	Financial Liabilities	0.00	0.00
(i)	Provisions	0.00	0.00
(ii)	Other financial liabilities	0.00	0.00
(iii)	Borrowings	0.00	0.00
(b)	Deferred Tax Liabilities	0.00	0.00
(c)	Provisions	0.00	0.00
	Total Non-current liabilities	0.00	0.00
(ii)	Current liabilities		
(a)	Financial Liabilities		
(i)	Trade Payables	2.99	3.05
(ii)	Other financial liabilities	0.00	0.00
(iii)	Borrowings	0.00	0.00
(iv)	Other current liabilities	0.00	0.00
(b)	Provisions	0.00	0.00
(c)	Current tax liabilities (Net)	0.00	0.00
	Total current liabilities	2.99	3.05
	TOTAL EQUITY AND LIABILITIES	176.01	180.13

For and on behalf of the Board of Directors of
Shamrock Industrial Company Limited



Jitesh Rameshchandra Khokhani
(Whole Time Director)

DIN: 00611815

Place: Mumbai
Date: 27/05/2024

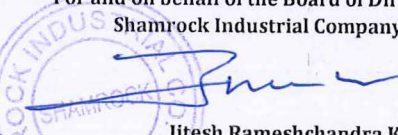
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Cash Flow Statement for the Year ended March 31, 2024

Particulars	Amount (Rs. In Lacs)			
	For year ended		For year ended	
	March 31, 2024		March 31, 2023	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		-4.06	-12.78	
<i>Adjustments for:</i>				
Depreciation and amortisation	0.00		0.00	
(Profit) (-) Loss (+) on sale of Investment	0.00		0.00	
Dividend received	0.00		0.00	
Finance Cost	0.00		0.00	
Investment write off	0.00		0.00	
Interest Income	0.00		0.00	
Loss on sale of Motor car	0.00		0.00	
Sundry balance W/off	0.00	0.00	0.00	
Operating profit / (loss) before working capital changes				
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
(Increase) / Decrease in Inventories	0.00		0.00	
(Increase) / Decrease in Trade and othe receivables	0.00		10.91	
(Increase) / Decrease in Other Financial assets	0.45		-0.63	
(Increase) / Decrease in Other current assets	0.00		0.00	
(Increase) / Decrease in Other non-current assets	0.00		0.00	
Increase / (Decrease) in Trade and other Payables	-0.06		-0.93	
Increase / (Decrease) in Current Tax assets	0.00		0.00	
Increase / (Decrease) in Unsecured Loan	0.00		0.00	
Increase / (Decrease) in Other Current Liabilities	0.00		0.00	
Increase / (Decrease) in other Financial Liabilities	0.00	0.39	0.00	
Cash generated from operations		-3.67	-3.43	
Net income tax (paid) / refunds		0.00	-0.07	
Net cash flow from / (used in) operating activities (A)		-3.67	-3.50	
B. Cash flow from investing activities				
(Purchase)/Sales of Investment	0.00		0.00	
Long Term and Short Capital Gains	0.00		0.00	
Interest received	0.00		0.00	
Dividend Received	0.00		0.00	
Loan received / paid back	0.00		0.00	
Purchase of FA	0.00		0.00	
Deposit given	0.00	0.00	0.00	
Net cash flow from / (used in) investing activities (B)		0.00	0.00	
C. Cash flow from financing activities				
Issue of equity shares	0.00		0.00	
Repayment of long-term borrowings	0.00		0.00	
Net increase / (decrease) in working capital borrowings	0.00		0.00	
Finance cost	0.00		0.00	
Interest Paid	0.00	0.00	0.00	
Net cash flow from / (used in) financing activities (C)		0.00	0.00	
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		-3.67	-3.50	
Cash and cash equivalents at the beginning of the year		96.77	100.27	
Cash and cash equivalents at the end of the year		93.10	96.77	
Break-up of Cash and Cash Equivalents				
- Cash in Hand	0.41		0.41	
- Bank Balance	92.69		96.36	
	<u>93.10</u>		<u>96.77</u>	
For and on behalf of the Board of Directors of Shamrock Industrial Company Limited				
 Jitesh Rameshchandra Khokhani (Whole Time Director) DIN: 00611815				
Place: Mumbai Date: 27/05/2024				



SHAMROCK INDUSTRIAL COMPANY LTD.

CIN : L24239MH1991PLCO62298

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Email Id : shamrockfin@gmail.com | Tel.: +91-22 4077 8884 | Fax.: +91-22 2498 3300

Date: 27.05.2024

To,

The Bombay Stock Exchange Ltd

Corporate Relationship Dept,
1st Floor, New Trading Ring,
Rotunda Building, P. J. Towers,
Dalal Street, Fort, Mumbai – 400 001

Ref: BSE Scrip Code: 531240

Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015

I, Jitesh R. Khokhani, Whole Time Director of the Company hereby declare that the Statutory Auditors of the Company, M/s. Devpura Navlakha & Co., Chartered Accountants, Mumbai (FRN: 121975W) have issued Unmodified Opinion on Standalone Audited Financial Results of the Company for the quarter & year ended 31st March, 2024.

Request you to take the same on records and oblige.

Thanking You.

Yours Faithfully,

For Shamrock Industrial Company Limited

Jitesh R. Khokhani
(Whole Time Director)
(DIN: 00611815)
Place: Mumbai

