

SHUKRA

PHARMACEUTICALS LTD.

14th February, 2023

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

Scrip Code: 524632

Sub: - Submission of Un- audited Financial Results for the Quarter and nine months ended 31st December, 2022 and others.

Ref.: Disclosure under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

Dear Sir/Madam,

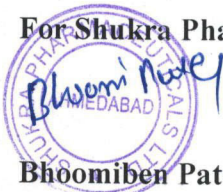
With reference to above subject and in compliance with Regulation 33 and 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the Meeting of the Board of Director held on today i.e., 14th February, 2023 at 03:00 p.m. and concluded on 05.30 p.m.: -

1. Considered, adopted and approved Unaudited Financial Results for the quarter and nine months ended on 31st December, 2022 along with the Limited Review Report thereon.
(The copies of the aforesaid Financial Results along with the Limited Review Reports thereon are enclosed herewith.)
2. Appointment of CS Rupal Patel as Secretarial Auditor of the company for the F.Y. 2022-23.
(Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 are attached as **Annexure-A.**)
3. Reviewed the other business of the company.

You are requested to kindly take the same on record.

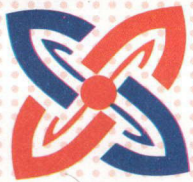
Thanking you,
Yours faithfully

For Shukra Pharmaceuticals Limited


Bhoomiben Patel
Director

(DIN: 08316893)

CIN : L24231GJ1993PLC019079



SHUKRA

PHARMACEUTICALS LTD.

Annexure-A

Details required as per the Regulations 30 of the Listing Regulations and Circulars issued thereunder are as below:

Sl. No.	Particulars	Details
1.	Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	Appointment: to Comply with provision of Section 204 the Companies Act, 2013. and the Regulation 24A under SEBI (LODR) Amendment Regulations, 2015.
2.	Date and Terms of Appointment	14 th February, 2023. CS Rupal Patel, Practicing Company Secretary (Membership No. F6275 and COP No. 3803) as secretarial Auditor of the Company for the F.Y. 2022-23.
3.	Brief profile (In case of Appointment)	
	Name of Auditor	CS Rupal Patel, Practicing Company Secretary (Membership No. F6275 and COP No. 3803)
	Office Address	303, Prasad Tower, Oppo. Jain Derasar Temple, Nehrunagar Char Rasta, Ahmedabad-380015.
	Email ID	roopalcs2001p@gmail.com
	About Auditor	CS Rupal Patel is a Peer Reviewed Practicing Company Secretary and a Fellow Member of the Institute of Company Secretaries of India (ICSI). She is working since more than 21 (Twenty-One) Years in the field of various Corporate Laws. His core area of working are The Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Foreign Exchange Management Act, 1999, The Goods & Service Tax, 2017 etc.
	Disclosure of relationships between directors (in case of Appointment of a director)	Not Applicable.



CIN : L24231GJ1993PLC019079

SHUKRA PHARMACEUTICALS LIMITED

CIN: L24231GJ1993PLC019079

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31st DECEMBER, 2022

Sr. No.	Particulars	QUARTER ENDED			NINE MONTH ENDED		Rs. In Lakhs (Except EPS)
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	Year Ended 31.03.2022 (Audited)
1	Income from Operations						
I	Revenue from Operations	230.15	372.06	288.78	1,258.78	1,155.02	2,048.60
	(a) Net Sales/ Income from Operations	230.15	372.06	288.78	1,258.78	1,155.02	2,048.60
II	Other Income	26.93	2.85	13.29	30.59	4.39	8.10
	Total Income from Operations (I+II)	257.08	374.91	302.07	1,289.37	1,159.41	2,056.70
2	Expenses						
	(a) Cost of materials consumed	216.02	237.51	12.02	821.57	432.57	1,107.99
	(b) Purchase of Stock-in Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, and work-in-progress and stock in trade	(188.21)	(87.84)	12.60	(243.10)	(66.12)	(73.41)
	(d) Employee Benefit Expenses	117.48	116.67	114.95	367.89	332.06	490.45
	(e) Finance Cost	5.00	4.32	4.20	20.87	8.11	28.66
	(f) Depreciation & Amortisation Expenses	45.88	45.13	36.85	133.17	110.53	166.21
	(g) Other Expenses	56.33	58.45	112.30	141.22	320.94	235.00
	Total Expenses	252.51	374.24	292.91	1,241.62	1,138.09	1,954.90
3	Profit / (Loss) before Exceptional and Extra ordinary items and Tax (1-4)	4.57	0.67	9.15	47.75	21.33	101.80
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before Extra ordinary items and Tax (3-4)	4.57	0.67	9.15	47.75	21.33	101.80
6	Extra ordinary items	-	-	-	-	-	-
7	Net Profit / (Loss) from Ordinary Activities before Tax(5-6)	4.57	0.67	9.15	47.75	21.33	101.80
8	Tax Expenses	-	-	-	-	-	-
	I. Current Tax	-	(9.04)	1.43	-	3.33	17.58
	II. Deferred Tax	1.99	1.28	2.93	3.95	7.57	5.62
	III. Tax of Earlier Year	-	0.80	-	0.80	-	3.53
	IV. MAT Credit Entitlement	-	-	-	-	-	-
9	Net Profit / (Loss) for the Period (7-8)	2.58	7.64	4.80	43.00	10.43	75.07
10	Other Comprehensive Income	-	-	-	-	-	-
	Remeasurement of defined benefit plans	-	-	-	-	-	-
	Prior Period Adjustments & Expenses	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	2.58	7.64	4.80	43.00	10.43	75.07
12	Paid up Equity Share Capital (F. V. of Re. 10/- Each)	156.57	156.57	156.57	156.57	156.57	156.57
13	Other Equity excluding Revaluation Reserve	10.00	10.00	10.00	10.00	10.00	10.00
14	Earnings per Share (of Re. 10/- each) :	-	-	-	-	-	-
	(a) Basic-Rs	0.16	0.49	0.31	2.75	0.67	4.79
	(b) Diluted-Rs	0.16	0.49	0.31	2.75	0.67	4.79

NOTES:

1. 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 14th February, 2023. The statutory auditors have carried out review of the results for the quarter and nine months ended December 31, 2022 and have expressed an unqualified audit opinion.

2. The figures for the previous period/year have been regrouped /reclassified, wherever necessary.

3. 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.

4. The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.

5. The Company is operating in single segment, so above results are for single segment only.

Date: 14-02-2023

Place: Ahmedabad

For and on behalf of board of Directors
SHUKRA PHARMACEUTICALS LIMITED

Shruti Patel
BHOOMIBEN PATEL
Director
DIN: 0831693

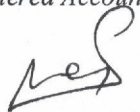
INDEPENDENT AUDITOR'S REVIEW REPORT on Standalone Unaudited Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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 December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 (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.
5. Emphasis of Matter - No such thing requires to be mentioned hence our conclusion is not modified in respect of this matter.

Place : Ahmedabad
Date : 14-02-2023

FOR MAAK and Associates
[Firm Registration No.135024W]
Chartered Accountants


Marmik Shah
Partner
Mem. No. 133926
UDIN : 23133926BGWELG5307

