

November 11, 2023

To

**BSE LIMITED**

Dept. of Corporate Services  
Phiroze Jeejeebhoy Towers,  
25th Floor,  
Dalal Street,  
Mumbai – 400001

Scrip Code:539833

Dear Sir/Madam,

**Sub.: Outcome of Board Meeting held on November 11, 2023 and submission of Un-audited Financial Results (Standalone and Consolidated) for the quarter ended September 30, 2023.**

We hereby inform you that the Board of Directors of the Company at their Meeting held today have, *inter alia*, considered, approved and taken on record the following:

1. Unaudited Financial Results of the Company for the quarter ended September 30, 2023, along with the Limited Review Report, pursuant to Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Unaudited Financial Results and Limited Review Report thereon for the quarter ended September 30, 2023 are enclosed herewith.

The Board Meeting commenced at 04:00 p.m. and concluded at 06.00 p.m.

**For SHIVOM INVESTMENT & CONSULTANCY LIMITED,**

Nitin S. Shah  
Company Secretary & Compliance Officer



DEEPAK SARAVAGI & CO.  
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to  
The Board of Directors  
Shivom Investment And Consultancy Limited

1. We have reviewed the accompanying statement of unaudited financial results Shivom Investment And Consultancy Limited (the "Company"), for the Quarter & Three Month Ended 30<sup>th</sup> Sept, 2023 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as amended (the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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 Standalone financial statements based on our review.
3. 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. 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.





DEEPAK SARAVAGI & CO.  
CHARTERED ACCOUNTANTS

4. 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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

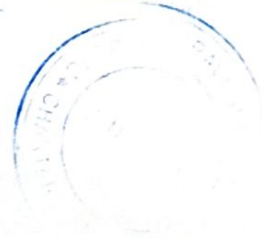
5. Other Matter

While Conducting Review Loans and Advances are Subject to Confirmation and Revenue From interest income is taken on accrual basis.

For and on behalf of

Deepak Saravagi & Co.  
Chartered Accountants  
FRN: 153730W

Deepak Saravagi  
Membership No. 134193  
Date: 09.11.2023  
Place: Mumbai  
UDIN: 23134193BGZWOQ6686



## SHIVOM INVESTMENT &amp; CONSULTANCY LIMITED

CIN NO: L74140MH1990PLC300881

Registered Office : Unit No.CG/76, Ground Floor, Carnival House Off. AK Vaidya Marg, Malad (East), Mumbai 400 097 Maharashtra India.

E mail : shivomicl@gmail.com

Website : www.shivominvestmentconsultancytld.in

## Statement of Assets and Liabilities for Company

Standalone / Consolidated Statement of Assets and Liabilities Particulars	As at 30th September, 2023	As at 30th September, 2022	As at 31st March, 2023
	Amount in Rupees in Crores	Amount in Rupees in Crores	Amount in Rupees in Crores
	(Unaudited)	(Unaudited)	(Audited)
<b>A ASSEST</b>			
<b>1 Non-current assets</b>			
(a) Property, plant and equipment	-	-	-
(b) Capital work-in-progress	-	-	-
(c) Right of Use-Asset	-	-	-
(d) Investment Property	-	-	-
(e) Goodwill	-	-	-
(f) Intangible assets	-	-	-
(g) Intangible assets under development	-	-	-
(h) Investments in subsidiary, joint ventures and associate	-	-	-
<b>Financial Assets</b>			
(i) Non-current Investments	2.43	35.03	2.43
(ii) Non-current Trade receivables	-	-	-
(iii) Non-current Loans	-	-	-
(iv) Other Non-current financial assets	-	-	-
<b>Total non-current financial assets</b>	<b>2.43</b>	<b>35.03</b>	<b>2.43</b>
(h) Deferred tax assets (net)	-	-	-
(i) Other non-current assets	-	-	-
<b>Total non-current assets</b>	<b>2.43</b>	<b>35.03</b>	<b>2.43</b>
<b>2 Current Assets</b>			
(a) Inventories	-	-	-
(b) Current financial assets	-	-	-
(i) Current Investments	-	-	-
(ii) Trade receivables	-	-	-
(iii) Cash and cash equivalents	-	-	-
(iv) Bank Balance other than cash and cash equivalents	0.03	0.43	5.15
(v) Current Loans & Advances	36.80	22.16	30.62
(vi) Other current financial assets	0.03	0.16	0.03
<b>Total current financial assets</b>	<b>36.86</b>	<b>22.75</b>	<b>35.79</b>
(c) Current tax assets (net)	-	-	-
(d) Other current financial assets	-	-	-
<b>Total Current assets</b>	<b>36.86</b>	<b>22.75</b>	<b>35.79</b>
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	-	-	-
<b>Total Assets</b>	<b>39.29</b>	<b>57.78</b>	<b>38.22</b>
<b>B EQUITY AND LIABILITIES</b>			
<b>1 EQUITY</b>			
<b>Equity attributable to owner of parent</b>			
(a) Equity share Capital	69.95	69.95	69.95
(b) Other equity (Reserve & Surplus)	(61.75)	(12.47)	(61.62)
<b>Total Equity attributable to owner of Company</b>	<b>8.20</b>	<b>57.48</b>	<b>8.33</b>
(c) Non controlling interest	-	-	-
<b>Total Equity</b>	<b>8.20</b>	<b>57.48</b>	<b>8.33</b>
<b>2 LIABILITIES</b>			
<b>Non-current liabilities</b>			
<b>(a) Non-current financial liabilities</b>			
(i) Borrowings	30.63	-	29.38
(ii) Trade Payables	-	-	-
(iii) Other non-current financial liabilities	-	-	-
<b>Total non-current liabilities</b>	<b>30.63</b>	<b>-</b>	<b>29.38</b>
(b) Provisions	-	-	-
(c) Deferred tax liabilities (net)	-	-	-
(d) Deferred government grants	-	-	-
(e) Other non-current liabilities	-	-	-
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3 Current liabilities</b>			
<b>(a) Current Financial liabilities</b>			
(i) Borrowings	-	-	-
(ii) Lease liabilities	-	-	-
(iii) Trade payables	0.16	0.13	0.16
(iv) Other current financial liabilities	-	-	-
<b>Total current financial liabilities</b>	<b>0.16</b>	<b>0.13</b>	<b>0.16</b>
(b) Other current liabilities	-	0.02	0.04
(c) Provisions	0.15	0.15	0.15
(e) Current tax liabilities (Net)	0.15	-	0.15
(f) Deferred government grants	-	-	-
<b>Total current liabilities</b>	<b>0.30</b>	<b>0.17</b>	<b>0.35</b>
Liabilities directly associated with assets in disposal group classied as held for sale	-	-	-
Regulatory deferral account credit balance and related deferred tax liability	-	-	-
<b>#VALUE!</b>	<b>0.46</b>	<b>0.30</b>	<b>0.51</b>
<b>Total Equity and Liabilities</b>	<b>39.29</b>	<b>57.78</b>	<b>38.22</b>

For and behalf of Board  
SHIVOM INVESTMENT & CONSULTANCY LIMITEDPlace: Mumbai  
Date: 11 th November,2022CHAITANYA PANDYA  
Director  
DIN: 10109798

**SHIVOM INVESTMENT & CONSULTANCY LIMITED**  
CIN NO: L74140MH1990PLC300881

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**Statement of Unaudited Financial Result for the Quarter and Half Year Ended 30th September 2023**

(Rs. In Crores except EPS)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-23	30-06-23	30-09-22	30-09-23	30-09-22	31-03-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	1.50	0.43	0.13	1.93	0.65	3.50
II Other Income	0.00	-	0.01	0.00	0.01	0.02
III Total Income (I+II)	<b>1.50</b>	<b>0.43</b>	<b>0.15</b>	<b>1.93</b>	<b>0.66</b>	<b>3.52</b>
IV <b>EXPENSES</b>						
Cost of materials consumed	0.00	-	-	-	-	-
Purchases of Stock-in-Trade	0.00	-	-	-	-	-
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.00	-	-	-	-	-
Employee benefits expense	0.00	-	0.00	0.00	0.00	0.02
Finance costs	0.22	0.02	-	0.24	-	1.53
Depreciation , depletion amortization expense	0.00	-	-	-	-	-
Other expenses	1.300	0.50	0.014	1.800	0.514	50.96
Total expenses (IV)	<b>1.52</b>	<b>0.52</b>	<b>0.01</b>	<b>2.04</b>	<b>0.51</b>	<b>52.52</b>
V Profit/(loss) before exceptional items and tax (I- IV)	(0.03)	(0.09)	0.13	(0.12)	0.15	(49.00)
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	(0.03)	(0.09)	0.13	(0.12)	0.15	(49.00)
VIII Tax expense:						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-	-
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(0.03)	(0.09)	0.13	(0.12)	0.15	(49.00)
X Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	(0.03)	(0.09)	0.13	(0.12)	0.15	(49.00)
XIV Other Comprehensive Income	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(0.03)	(0.09)	0.13	(0.12)	0.15	(49.00)
XVI Earnings per equity share (for continuing operation):						
(1) Basic	(0.004)	(0.01)	0.019	(0.017)	0.021	(7.00)
(2) Diluted	(0.004)	(0.01)	0.019	(0.017)	0.021	(7.00)
XVIII Earnings per equity share(for discontinued & continuing operations)						
(1) Basic	(0.004)	(0.01)	0.019	(0.017)	0.021	(7.00)
(2) Diluted	(0.004)	(0.01)	0.019	(0.017)	0.021	(7.00)

**Note:**

- The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 9 th November, 2023
- The previous period figures have been regrouped wherever necessary.
- The Statutory Auditors of the Company have carried out a Limited Review of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The Company has adopted Indian Accounting standards (Ind AS) with effect from 01st April, 2019 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
- The above results for the Quarter and Half Year Ended 30th September, 2022 along with Independent Auditors Limited Review Report has been approved by the Board of Directors of the Company.
- The current value of shares/investments have not been ascertained/yet to be ascertained and hence the effect of the same has not been reflected in the financials. Management believes that there will not be any material impact in respect of shares/investments on the statement of profit & loss & balance sheet as at 30th September 2023
- Since, the outbreak of COVID-19 pandemic has impacted most of the countries, including India and is causing disturbance and slowdown of economic activity. Accordingly, the operation of the Company also impacted. The impact is dependent on the spread of Covid-19, steps taken by the government to mitigate the economic impact, and the time it takes for economic activities to resume at normal levels. The Company will closely continue to monitor any material change in future economic conditions & its impact on the business of the Company.

**For and On Behalf of the Board**  
**SHIVOM INVESTMENT & CONSULTANCY LIMITED**

CHAITANYA PANDYA  
Director  
DIN: 10109798

Place: Mumbai  
Date: 11th November,2023

## SHIVOM INVESTMENT &amp; CONSULTANCY LIMITED

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## STATEMENT OF CASH FLOW

	Half Year Ended	Half Year Ended	Year Ended
	30-09-23	30-09-22	31.03.2023
	Rs in Crores	Rs in Crores	Rs in Crores
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net profit before tax and after extra- ordinary	(0.12)	0.13	(49.00)
Depreciation	-	-	-
Sundry Balance W/off	-	-	-
Provision on Standard Asset	-	-	-
Provision for Tax	-	-	-
<b>Operating Profit before working capital changes</b>	(0.12)	0.13	(49.00)
<u>Working capital adjustments: -</u>			
(Increase)/ decrease in current loans and advances	-	0.03	(3.74)
(Increase)/ decrease in Trade receivables	-	-	-
(Increase)/ decrease in inventories	-	-	0.00
Increase/ (decrease) in Trade Payables	(0.03)	0.024	0.050
Increase/ (decrease) in current liabilities	(0.04)	-	0.180
<b>Cash generated from operations</b>	(0.20)	0.19	(52.50)
Direct Taxes Paid	-	-	-
<b>Net cash flow from operating activities (A)</b>	<b>(0.20)</b>	<b>0.19</b>	<b>(52.50)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
(Increase)/decrease in Loan & Advances & Other Current Asset	(6.18)	4.72	-
(Increase)/decrease in Investment	-	(4.37)	28.23
(Increase)/decrease in fixed assets	-	-	-
(Increase)/decrease in Other Non-Financial Asset	(0.01)	(0.16)	-
(Increase)/decrease in Deferred Tax Asset	-	-	-
<b>Net cash flow from investing activities (B)</b>	<b>(6.19)</b>	<b>0.19</b>	<b>28.23</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from issue of equity shares	-	-	-
Share Application Money received(refund)	-	-	-
(Increase)/decrease in borrowing	1.25	-	29.38
<b>Net cash flow from financing activities (C)</b>	<b>1.25</b>	<b>-</b>	<b>29.38</b>
<b>Net cash flow during the year (A + B + C)</b>	<b>(5.13)</b>	<b>0.37</b>	<b>5.11</b>
Add: Opening cash and cash equivalents	5.15	0.04	0.04
<b>Closing cash and cash equivalents</b>	<b>0.03</b>	<b>0.43</b>	<b>5.15</b>
<b>Components of cash and cash equivalents</b>			
Cash Balance and Deposit with banks in current accounts	0.03	0.43	5.15
<b>Toal cash and cash equivalents</b>	<b>0.03</b>	<b>0.43</b>	<b>5.15</b>

For and On Behalf of Board of Directors  
SHIVOM INVESTMENT & CONSULTANCY LIMITED

CHAITANYA PANDYA

Director

DIN: 10109798

Place: Mumbai

Date: 11th November,2023