



SHIVOM INVESTMENT & CONSULTANCY LIMITED

UNIT No.CG/76, Ground Floor, Carnival house Off.
AK Vaidya Marg, Malad (East) Mumbai-400097
Email ID: shivomicl@gmail.com. Tel : 9769370223
Website: www.shivominvestmentconsultancytld.in
CIN: L74140MH1990PLC300881

Date: 16/05/2023

To,
Bombay Stock exchange,
Department of corporate services,
Floor-25, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400-001.

To,
Calcutta Stock Exchange Ltd.
7, Lyons Range. Kolkata-700-001.

To,
Metropolitan Stock Exchange of India Limited.
Executive Listing and Compliance department,
Vibgyog tower, 4th floor, Plot no C-62, Opp. Trident Hotel, Bandra Kurla complex, Bandra (E),
Mumbai-400-098.

Dear Sir,

Sub: Audited financial Results for the quarter and year ended on 31st March, 2023 and Limited Review Report thereon under Regulation 33 of SEBI (LODR).

This is to inform you that the Board of Directors at their meeting held on Tuesday, May 16, 2023 at 9:15 p.m. at the registered office of the Company has taken on record and approved the following business;

1. To considered and approved the Audited Financial Results with Auditors Report thereon for the quarter and year ended March 31, 2023.
2. Any other business with the permission of chair.



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The meeting was concluded at 09:45 p.m.

Please find enclosed a copy of the same.

Yours Truly,

For SHIVOM INVESTMENT AND CONSULTANCY LTD.

Amit Somani



AMIT SOMANI
DIRECTOR
DIN: 05327511



ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Report on standalone Annual Financial Results of the Non-Banking Finance Company (NBFC) Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 (as amended)

To the Board of Directors of Shivom Investment & Consultancy Limited.

Opinion

1. We have audited the accompanying standalone annual financial results ('the statement') of Shivom Investment & Consultancy Limited ('the NBFC') for the year ended 31 March 2023, attached herewith, being submitted by the NBFC pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 (as amended) ('Listing Regulation'), including SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021 (as amended).
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:
 - 2.1. Present financial results in accordance with the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulation, and
 - 2.2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) from time to time ('RBI Guideline') and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the NBFC for the year ended 31 March 2023.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the statement section of our report. We are independent of the NBFC in accordance with the Code of Ethics issued by the Institute of Chartered Accountants ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial result under the provisions of the Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.





Shivom Investment & Consultancy Limited

Independent Auditor's Report on standalone Annual Financial Results of the Non-Banking Finance Company (NBFC) Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 (as amended)

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement which is the responsibility of the management and has been approved by the NBFC's Board of Directors, has been prepared on the basis of the standalone annual financial statements. The NBFC's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and loss and other comprehensive income and other financial information of the NBFC in accordance with the IND AS prescribed under section 133 of the Act read with the companies (Indian Accounting Standards) Rules, 2015, RBI Guidelines and other accounting principles generally accepted in India and in compliance with the Listing Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations including SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613 Dated 10 August 2021 (as amended). This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the NBFC 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors are responsible for assessing the NBFC'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 NBFC or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors are also responsible for overseeing the NBFC's financial reporting process.

Auditor's Responsibilities for the Audit of the Statements

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing specified under section 143(10) of the Act, 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 the Statement.





Shivom Investment & Consultancy Limited

Independent Auditor's Report on standalone Annual Financial Results of the Non-Banking Finance Company (NBFC) Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 (as amended)

8. As part of an audit in accordance with Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- 8.1 Identify and assess the risks of material misstatement of the Statement, 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.
 - 8.2 Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - 8.3 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - 8.4 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 NBFC'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 Statement 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 NBFC to cease to continue as a going concern.
 - 8.5 Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. 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.
10. 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.





ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

Shivom Investment & Consultancy Limited

Independent Auditor's Report on standalone Annual Financial Results of the Non-Banking Finance Company (NBFC) Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 (as amended)

Other Matter.

11. The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between 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.
12. While conducting audit, Loans and Advances are Subject to Confirmation.
13. The Company has various litigations pending before various authorities, the outcome of which are material but not practicable for the Company to estimate the timings of cash outflows, as well as per Legal opinions obtained by the Management of the Company, it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation.

Our report is not modified in respect of the above matters.

For and on behalf of
ADV & Associates
Chartered Accountant
FRN: 128045W

Prakash Mandhaniya

Prakash Mandhaniya
Partner

Membership No.: 421679

Date: 16.05.2023

Place: Mumbai

UDIN: 23421679BGYAPU5834



SHIVOM INVESTMENT & CONSULTANCY LIMITED			
CIN NO: L74140MH1990PLC300881			
Registered Office : Unit No.CG/76, Ground Floor, Carnival House Off. AK Vaidya Marg, Malad (East), Mumbai 400 097			
E mail : shivomicl@gmail.com Wesbite : www.shivominvestmentconsultancytld.in			
Statement of Assets and Liabilities for Company			
	Standalone / Consolidated Statement of Assets and Liabilities Particulars	As at 31st March, 2023	As at 31st March, 2022
		(Amount crores)	(Amount crores)
		(Audited)	(Audited)
1	Financial Assets		
(a)	Cash and cash equivalents	-	-
(b)	Bank Balance other than (a) above	5.15	0.04
(c)	Derivative financial instruments		
(d)	Receivables		
	(I) Trade Receivables		
	(II) Other Receivables		
(e)	Loans	30.62	26.88
(f)	Investments	2.43	30.66
(g)	Other Financial assets		
2	Non- financial Assets		
(a)	Inventories		
(b)	Current tax assets (Net)		
(c)	Deferred tax Assets (Net)		
(d)	Investment Property		
(e)	Biological assets other than bearer plants		
(f)	Property, Plant and Equipment		
(g)	Capital work-in-progress		
(h)	Intangible assets under development		
(i)	Goodwill		
(j)	Other Intangible assets		
(k)	Other non-financial assets (to be specified)	0.03	0.03
	Total Assets	38.22	57.61
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial instruments		
(b)	Payables		
	(I) Trade Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	II) Other Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.16	0.11
(c)	Debt Securities	-	-
(d)	Borrowings (Other than Debt Securities)	29.38	-
(e)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities(to be specified)	0.04	0.02
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	-	-
(b)	Provisions	0.15	0.15
(c)	Deferred tax liabilities (Net)		
(d)	Other non-financial liabilities(to be specified)	0.15	
		-	-
3	EQUITY		
	(a) Equity share Capital	69.95	69.95
	(b) Other equity (Reserve & Surplus)	(61.62)	(12.62)
	Total Liabilities and Equity	38.22	57.61
<div> <div> <div>Place: Mumbai</div> <div>Date: 16 th May,2023</div> </div> <div> <div>For and behalf of Board</div> <div>For SHIVOM INVESTMENT AND CONSULTANCY LTD.</div> <div> <div>JAYANTILAL</div> <div>PANDYA CHAITANYA</div> <div> <div>Digitally signed by JAYANTILAL</div> <div>PANDYA CHAITANYA</div> <div>Date: 2023.05.16 18:18:44 +05'30'</div> </div> </div> <div> <div>Director</div> <div>JAYANTILAL PANDYA CHAITANYA</div> <div>DIN: 10109798</div> </div> </div> </div>			

SHIVOM INVESTMENT & 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.shivominvestmentconsultancyLtd.in

Statement of Unaudited Financial Result for the Quarter and Audited Results for the Year Ended 31st March,2023

(Rs. In crores except EPS)

Particulars	Quarter Ended			Year Ended	Year Ended
	31-03-23 Audited	31-12-22 Unaudited	31-03-22 Audited	31-03-23 Audited	31-03-22 Audited
1 Income					
I Revenue From Operations	2.55	0.30	2.64	3.50	3.15
Fees and commission income	-	-	-	-	-
Net gain in fair value charges	-	-	-	-	-
Sales of services	-	-	-	-	-
Other operating Income	-	-	-	-	-
II Other Income	0.02	-	0.00	0.02	0.02
Total Income (1)	2.57	0.30	2.65	3.52	3.18
2 EXPENSES					
Cost of materials consumed	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-
a) Finance costs	1.53	-	-	1.53	-
b) Fees and commission expenses	-	-	-	-	-
c) Impairment on financial instruments	-	-	-	-	-
d) Employee benefits expense	0.02	-	0.01	0.02	0.17
e) Depreciation and amortisation expenses	-	-	-	-	-
f) Other expenses (any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	50.19	0.26	2.52	50.96	2.84
Total expenses (2)	51.74	0.26	2.52	52.51	3.00
3 Profit/(loss) before tax(1-2)	(49.17)	0.04	0.12	(49.00)	0.17
4 Tax expense:					
(1) Current tax	-	-	0.03	-	0.03
(2) Deferred tax	-	-	1.44	-	1.44
5 Profit after tax (3-4)	(49.17)	0.04	(1.35)	(49.00)	(1.30)
6 Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Total Comprehensive Income for the period (V+VI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(49.17)	0.04	(1.35)	(49.00)	(1.30)
7 Paid-up equity share capital (Face value of ~ 10)	69.95	69.95	69.95	69.95	69.95
9 Other equity	(61.62)			(61.62)	(12.61)
10 Earnings per share (not annualised)					
(1) Basic	(7.03)	0.01	(0.19)	(7.00)	(0.19)
(2) Diluted	(7.03)	0.01	(0.19)	(7.00)	(0.19)
11 Net Profit/(Loss) for the period	(49.17)	0.04	(1.35)	(49.00)	(1.30)

Note:

- The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 16 th May, 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
- 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
- The above results for the Quarter and Year to date 31st March, 2023 along with Independent Auditors Limited Review Report has been approved by the Board of

For SHIVOM INVESTMENT AND CONSULTANCY LTD.

JAYANTILAL
PANDYA
CHAITANYADigitally signed by
JAYANTILAL PANDYA
CHAITANYA
Date: 2023.05.16 18:19:31
+05'30'Director
JAYANTILAL PANDYA CHAITANYA
DIN: 10109798Place: Mumbai
Date: 16 th May,2023

SHIVOM INVESTMENT & CONSULTANCY LIMITED		
CIN: L74140MH1990PLC300881		
Cash flow statement pursuant to Clause 32 of the Listing Agreement for the Year Ended 31st March, 2023		
Particulars	Year Ended	Year Ended
	31st March 2023	31st March 2022
	(Rs in crores)	(Rs in crores)
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxes and Extra ordinary item	(49.00)	0.17
Adjustments for :		
Provision for standard assets	-	-
Depreciation and Amortisation	-	-
Valuation loss of inventory	-	-
Operating Profit before Working Capital Changes	(49.00)	0.17
Adjustments For		
(Increase) / Decrease in Trade & other receivables	-	(1.42)
Increase / (Decrease) in Trade Payables	0.05	0.05
Increase/ (Decrease) in Other Current Liability	0.18	0.04
(Increase) / Decrease in Current Investment	(0.00)	-
(Increase) / Decrease in Short Term Loans and Advances	(3.74)	-
(Increase) / Decrease in Inventory	-	-
Cash generated from/ (used in) operations	(52.50)	(1.16)
Income tax paid	-	0.03
Net Cash flow from / (Used in) operating acitivites (A)	(52.50)	(1.19)
CASH FLOW FROM INVESTING ACTIVITIES		
Decrese in Short Term loans and advances	-	-
Payment of Capital Work In Progress	-	-
Sale of Capital Work In Progress	-	-
Misc Exp w/off	-	-
Sale of Investments	28.23	-
Long Term Capital Gains	-	-
Interest Received	-	-
Purchase of Investment	-	-
Total (B)	28.23	-
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from short term borrowing	29.38	-
Proceeds from Issue of Share Capital	-	-
Total (C)	29.38	-
NET CHANGE IN CASH AND CASH EQUIVALENT (A+B+C)	5.11	(1.19)
CASH AND CASH EQUIVALENT AS AT BEGINNING OF YEAR	0.04	1.24
CASH AND CASH EQUIVALENT AS AT END OF THE YEAR	5.15	0.04
1. The above cash Flow Statement has been prepared under the "indirect method" as set out in Ind AS -7 Statement of Cash Flow. 2. Figures in bracket indicate outflows 3.Cash and Cash Equivalent is cash and bank balance as per balance sheet Significant Accounting Policies The accompanying notes are an integral part of financial statements		
<div style="display: flex; justify-content: space-between;"> <div> Place: Mumbai Date: 16 th May,2023 </div> <div> For SHIVOM INVESTMENT AND CONSULTANCY LTD. JAYANTILAL PANDYA CHAITANYA Digitally signed by JAYANTILAL PANDYA CHAITANYA Date: 2023.05.16 18:17:54 +05'30' Director JAYANTILAL PANDYA CHAITANYA DIN: 10109798 </div> </div>		