SHIVOM INVESTMENT & CONSULTANCY LIMITED

15, Anurag Building, Subhash Lane ,
Daftary Road, Malad (East) Mumbai-400097
Contact Number : 7021109374;Email ID: shivomicl@gmail.com
Website: www.shivominvestmentconsultancyltd.in
CIN: L74140MH1990PLC300881

Date: 29/01/2021

To
The Listing Department
Bombay Stock Exchange Limited
Phirozee Jeejeebhoy Towers
Dalal Street, 25th Floor
Mumbai – 400 001

To,
Compliance Department
Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th Floor, Plot No. C 62, Opp. Trident Hotel Bandra Kurla Complex, Bandra (E),
Mumbai-400098

To,
The Calcutta Stock Exchange Limited
7 Lyons Range,
Kolkata – 700 001

Sub.: Outcome of Board Meeting held on 29.01.2021
Submission of Quarterly Financial Results as on 31st December,2020.

Dear Sir/Madam,
This is to inform you that the Board of Directors at their meeting convened today have inter alia considered and approved the following.

1. **Unaudited Financial Results and Limited Review Report** of the company for the Quarter ended on **31st December,2020.**

Enclosed please find herewith Unaudited Financial Results of the Company for the Quarter ended on **31st December,2020,** and Limited Review Report given by Statutory Auditor of the Company pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Listing Requirements) Regulations, 2015 ("Listing Regulations").
Kindly take the Note on your Record.

This is for your information and record.
Please acknowledge the receipt.
Thanking you,
Yours faithfully,

For **Shivom Investment & Consultancy Limited**

Amit S Somani

AMIT SOMANI
DIRECTOR (DIN: 05327511)

SHIVOM INVESTMENT & CONSULTANCY LIMITED ★ MUMBAI

SHIVOM INVESTMENT & CONSULTANCY LIMITED

CIN NO: L74140MH1990PLC300881

Registered Address: Shop No.15, Anurag Building ,Subhash Lane, Daftary Road, Malad, East,Mumbai Mumbai - 400097

Email ID: shivomicl@gmail.com

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31.12.2020

Sr. No.	PARTICULARS	Quarter Ended			Year Ended
		Standalone			Standalone
		31.12.2020	31.03.2020	31.12.2019	31.03.2020
		Unaudited	Audited	Unaudited	Audited
					(In Lakhs)
1	**Income**				
	Revenue from operations				
(i)	Interest Income	36.93	116.71	204.44	740.26
(ii)	Dividend Income	0.00	0.00	0.00	0.00
(iii)	Rental Income	0.00	0.00	0.00	0.00
(iv)	Fees and commission Income	0.00	0.00	0.00	0.00
(v)	Net gain on fair value changes	0.00	0.00	0.00	0.00
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0.00	0.00	0.00	0.00
(vii)	Sale of products (including Excise Duty)	0.00	0.00	0.00	0.00
(viii)	Sale of services	0.00	0.00	0.00	0.00
(ix)	**Other revenue from operations**				
1	Other income	0.00	4.71	1.27	1.43
	Total other revenue from operations	0.00	4.71	1.27	1.43
	Total Revenue From Operations	36.93	121.42	205.71	741.69
	Other income				
	Total income	36.93	121.42	205.71	741.69
2	**Expenses**				
	Cost of materials consumed				
	Purchases of stock-in-trade	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00
	Employee benefit expense	3.77	1.87	2.94	11.61
	Finance costs	0.00	0.00	0.00	0.00
	Depreciation, depletion and amortisation expense	45.57	0.00	46.32	324.26
	Fees and commission expense	0.00	0.00	0.00	0.00
	Net loss on fair value changes	0.00	0.00	0.00	0.00
	Net loss on derecognition of financial instruments under amortised cost category	0.00	0.00	0.00	0.00
	Impairment on financial instruments	0.00	0.00	0.00	0.00
(f)	**Other expenses**				
1	Bad Debts	0.00	583.77	0.00	583.77
2	Other Expenditure	0.98	7.00	2.00	22.68
	Total other expenses	0.98	590.77	2.00	606.45
	Total expenses	50.32	592.64	51.25	942.32
3	**Total profit before exceptional items and tax**	-13.39	-471.22	154.46	-200.63
4	Exceptional items				
5	Total profit before tax	-13.39	-471.22	154.46	-200.63
7	**Tax expense**				
8	Current tax	0.00	0.00	0.00	34.30
9	Deferred tax	0.00	0.00	0.00	0.00
	Tax of earlier years	0.00	-12.50	-0.06	0.00
10	**Total tax expenses**	0.00	-12.50	-0.06	34.30
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00
14	**Net Profit Loss for the period from continuing operations**	-13.39	-458.72	154.52	-234.93

SHIVOM INVESTMENT & CONSULTANCY LIMITED MUMBAI

15	Profit (loss) from discontinued operations before tax				
16	Tax expense of discontinued operations				
17	Net profit (loss) from discontinued operation after tax				
19	Share of profit (loss) of associates and joint ventures accounted for using equity method				
21	Total profit (loss) for period	-13.39	-458.72	154.52	-234.93
22	Other comprehensive income net of taxes				
23	**Total Comprehensive Income for the period**	-13.39	-458.72	154.52	-234.93
24	**Total profit or loss, attributable to**				
	Profit or loss, attributable to owners of parent				
	Total profit or loss, attributable to non-controlling interests				
25	**Total Comprehensive income for the period attributable to**				
	Comprehensive income for the period attributable to owners of parent				
	Total comprehensive income for the period attributable to owners of parent non-controlling interests				
26	**Details of equity share capital**				
	Paid-up equity share capital	699.51	699.51	699.51	699.51
	Face value of equity share capital				
27	**Details of debt securities**				
28	**Reserves excluding revaluation reserve**				
29	**Earnings per share**				
i	**Earnings per equity share for continuing operations**				
	Basic earnings per share from continuing operations	-0.191	-6.558	2.209	-3.358
	Diluted earnings per share from continuing operations	-0.191	-6.558	2.209	-3.358
ii	**Earnings per equity share for discontinued operations**				
	Basic earnings per share from discontinued operations				
	Diluted earnings per share from discontinued operations				
ii	**Earnings per equity share**				
	Basic earnings per share	-0.191	-6.558	2.209	-3.358
	Diluted earnings per share	-0.191	-6.558	2.209	-3.358
30	Debt equity ratio				
31	Debt service coverage ratio				
32	Interest service coverage ratio				

Note:

1. The above audited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 29th January, 2021
2. The previous period figures have been regrouped wherever necessary.
3. The Statutory auditors of the Company have carried out a "Auditor Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4. 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
5. The above results for the Quarter & Half Year Ended 30th Sep,2020 along with Independent Auditors Review Report has been approved by the Board of Directors of the Company.
6. 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 2020.
7. During the financial year 2018-19, fraudulent transactions had been detected in many bank transactions in Current Account Number 00080350002341 with HDFC Bank. Payments amounting to Rupees 60,07,10,000/- (Rupees Sixty Crores Seven Lakhs & Ten thousand) towards Loans and Advances was made and given to various 25 Parties .On the other hand the Company in the same bank account had also received unsecured loan (ICDS) of Rupees 60,07,10,000/- (Rupees Sixty Crores Seven Lakhs & Ten thousand). Entire receipts of this ICDS were from one Company i.e "Unicon Tie Up Private Limited" with CIN no. U51909WB2009PTC137340. Both the transactions of receipts & payments were reflected and accounted in books of accounts of the Company in the FY 2018-19 and a corresponding disclosure was made in the audited accounts.
   All these fraudulent transactions as mentioned above were allegedly carried out by the erstwhile promoters, as they were in the possession of online banking transaction details like PIN and other required passwords details to carry out the transactions digitally. These erstwhile promoters had entered in to such banking transactions by passing illegal Board Resolution and fraudulently signed the Board Resolutions for Director Mr. Varun Aghara. Later on, the Company has filed Police Complaint with Santacruz Police Station, Mumbai and the matter is still under investigation.
8. 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 behalf of Board
FOR SHIVOM INVESTMENT & CONSULTANCY LIMITED

AMIT SOMANI
DIRECTOR
DIN: 05327511

Place: Mumbai
Date: 29/01/2021

ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

Limited Review Report on the Unaudited Financial Results of Shivom Investments & Consultancy Limited for the quarter ended 31st December, 2020 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Shivom Investments & Consultancy Limited

We have reviewed the accompanying statement of unaudited Financial Results of Shivom Investments & Consultancy Limited ("the Company") for the quarter ended 31st December, 2020 ("the statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review.

We conducted our review 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 procedure 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 Statement of unaudited financial results has not been prepared in all material respect in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

ADV & ASSOCIATES MUMBAI

801, Empress Nucleus, Gaothan Road, Off. Little Flower School, Andheri (E), Mumbai - 400069

Other Matters

We draw attention to Note No. 3, to the Statement, which describes management's assessment of the impact of the COVID 19 pandemic on the operations and financial results of the Company. Our opinion is not modified in respect of this matter.

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



Prakash Mandhaniya
Partner
Membership No. : 421679
Place: Mumbai
Date: 29th January, 2021
UDIN: 21421679AAAAAI9972

801, Empress Nucleus, Gaothan Road, Off. Little Flower School, Andheri (E), Mumbai - 400069
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