February 15, 2024

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

Scrip Code:539833

Dear Sir/Madam,

Sub.: Submission of Un-audited Financial Results(Standalone and Consolidated) for the quarter ended December 31, 2023.

We hereby inform you that the Interim Resolution Professional Mr. Nimai Gautam shah has considered, approved and taken on record the following:

1. Unaudited Financial Results of the Company for the quarter ended **December 31, 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 **December 31, 2023** are enclosed herewith.

For SHIVOM INVESTMENT & CONSULTANCY LIMITED,

Shah Nitinkumar

Digitally signed by Shah Nitinkumar
Date: 2024.02.15 19:41:36 +05'30'

Nitin S. Shah
Company Secretary & Compliance Officer

DEEPAK SARAVAGI
CHARTERED ACCOUNTANT

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

Insolvency Professional,
Sh. Nimai Gautam Shah
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 31st Dec, 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. In accordance with the applicable provisions of the Insolvency and Bankruptcy Code, 2016, Consult Shah Financial Private Limited (Financial Creditor) has filed a petition under Section 7 of the IBC with the Hona'ble National Company Law Tribunal, Mumbai Bench(NCLT). The NCLT vide Its order dated 07.02.2024, admitted Corporate Insolvency Resolution Process (CIRP) in respect of the company and appointed Mr Nimai Gautam Shah as the Insolvency Resolution Professional(IRP). On appointment of IP under the code, the powers of Board of Directors of the company were suspended and vested with IRP/RP.

DEEPAK SARAVAGI & CO. M. No. 134193 CHARTERED ACCOUNTANTS

Address: 21, Aakar Complex, Opp Narol BRTS Bus Stop,
Narol Circle, Narol, Ahmedabad – 382405.
Email Id: saravagideepak@gmail.com

3. This Statement, which is the responsibility of the Company's Management as well as IRP 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.

4. 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.

5. 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

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the manner in which it is to be disclosed, or that it contains any material misstatement.

6. **Other Matter**

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

For, Deepak Saravagi & Co.,

(Chartered Accountants)

FRN: 153730W

CA Deepak Saravagi

(Proprietor)

M.NO: 134193

UDIN: 24134193BKBMHW9074

Place: Ahmedabad

Date: FEBRUARY 15, 2024

DEEPAK SARAVAGI & CO. ★ M. No. 134193 ★ CHARTERED ACCOUNTANTS

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Email Id: saravagideepak@gmail.com

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 Wesbite : www.shivominvestmentconsultancyltd.in

Statement of Unaudited Financial Result for the Quarter and Year to Date 31st December,2023

(Rs. In crores except EPS)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	0.25	1.50	0.30	2.18	0.95	3.50
II	Other Income	-	0.00	-	0.00	0.01	0.020
III	Total Income (I+II)	**0.25**	**1.50**	**0.30**	**2.18**	**0.96**	**3.52**
IV	**EXPENSES**						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-	-
	Employee benefits expense	0.02	0.00	0.00	0.02	-	0.02
	Finance costs	0.37	0.22		0.61	-	1.53
	Depreciation , depletion amortization expense	0	-		-	-	-
	Other expenses	8.47	1.30	0.26	10.27	0.77	50.96
	Total expenses (IV)	**8.86**	**1.53**	**0.26**	**10.90**	**0.77**	**52.52**
V	Profit/(loss) before exceptional items and tax (I- IV)	-8.61	-0.03	0.04	-8.72	0.19	-49.00
VI	Exceptional Items	-	-	-			-
VII	Profit/(loss) before tax (V-VI)	-8.61	-0.03	0.04	-8.72	0.19	-49.00
VIII	Tax expense:						-
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	-8.61	-0.03	0.04	-8.72	0.19	-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)	-8.61	-0.03	0.04	-8.72	0.19	-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)	-8.61	-0.03	0.04	-8.72	0.19	-49.00
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	(1.231)	(0.004)	0.006	(1.247)	0.027	-7.00
	(2) Diluted	(1.231)	(0.004)	0.006	(1.247)	0.027	-7.00
XVI	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVII	Earnings per equity share(for discontinued & continuing operations)						
	(1) Basic	(1.231)	(0.004)	0.006	(1.247)	0.027	-7.00
	(2) Diluted	(1.231)	(0.004)	0.006	(1.247)	0.027	-7.00

Note:

1 The above unaudited financial results were reviewed by Audit Committee and approved by the Interim Resolution Professional in their meeting held on 15th February, 2024

2 The previous period figures have been regrouped wherever necessary.

3 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.

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 and Year to date 31st December, 2023 along with Independent Auditors Limited Review Report has been approved by the Board of Directors/Interim Resolution Professional 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 for the period ended 31st December 2023

7 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.

8 The Company is under Corporate Insolvency Resolution Process as per order dated 7-2-2024 of Hon'ble National Company Law Tribunal, Mumbai Bench, under the provisions of the Insolvency and Bankruptcy Code, 2016 (IBC). Further, with effect from 17-05-2023, the trading to deal in securities of the Company is already suspended by the Stock Exchange for violation of SEBI & Stock Exchange Regulations. The unaudited financial results which was pending during the period of erstwhile management but with efforts of interim resolution professional, it has been prepared now to be filed under signature of the Interim Resolution Professional.

For SHIVOM INVESTMENT AND CONSULTANCY LTD.

Shah Nimai Gautam

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Nimai Gautam shah
(Interim Resolution Professional)
IBBI/IPA-001/IP-P00154/2017-18/10323

Place: Mumbai
Date: 15th February,2024