

Date: 14<sup>th</sup> February, 2018

To,  
The Bombay Stock Exchange  
Department of Corporate Services  
Floor - 25, Phirozee Jeejeebhoy Tower,  
Dalal Street,  
Mumbai - 400001

The Executive Listing & Compliance Department  
Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4<sup>th</sup> Floor, Plot No. C 62, Opp. Trident Hotel  
Bandra Kurla Complex, Bandra (E), Mumbai-400098

To  
The General Manager- Listing  
The Calcutta Stock Exchange Ltd  
7, Lyons Range  
Kolkata -700 001

Sub.: Outcome of Board Meeting held on 14<sup>th</sup> February, 2018

Dear Sir/Madam,

Pursuant to Regulation 33 and Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015, the Board of Directors of Shivom Investment & Consultancy Limited (the Company) has held a meeting on 14<sup>th</sup> February, 2018 to discuss and approve the outcome of the Board Meeting held on 14<sup>th</sup> February, 2018.



**Statement of Standalone Un-Audited Quarterly Financial Results for the Quarter and Nine month ended 31st December, 2017**

(Rs. In Lacs)

Sr. No.	Particulars	STANDALONE				
		3 Months ended 31.12.2017	Preceding 3 months ended 30.09.2017	Corresponding 3 Months ended 31.12.2016	Year to date figures for current period ended 31.12.2017	Year to date figures for the previous period ended 31.12.2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	<b>Income from Operations</b>					
	a) Revenue from Operations	36.73	37.21	80.88	198.23	253.63
	b) Other Income	-	-	-	383.24	-
	<b>Total Income from Operations (Net)</b>	<b>36.73</b>	<b>37.21</b>	<b>80.88</b>	<b>581.47</b>	<b>253.63</b>
2	<b>Expenses</b>					
	(a) Cost of Material Consumed	-	-	-	-	-
	(b) Purchases of Stock-in-trade	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	80.70	-
	(d) Employees Benefit Expenses	1.35	1.25	1.43	3.80	4.05
	(e) Finance Costs	-	-	4.06	-	12.92
	(f) Depreciation & Amortization Expenses	138.97	138.97	138.97	416.91	416.91
	(g) BSE Listing Fees / Depository Fees	-	-	-	-	-
	(h) Other Expenses	1.34	9.19	1.21	12.01	7.06
	<b>Total Expenses</b>	<b>141.66</b>	<b>149.41</b>	<b>145.67</b>	<b>513.42</b>	<b>440.94</b>
3	<b>Profit before exceptional items and tax (2-3)</b>	<b>(104.93)</b>	<b>(112.20)</b>	<b>(64.79)</b>	<b>68.05</b>	<b>(187.31)</b>
	Exceptional Items (Net- Gain/Loss)	-	-	-	-	-
4	<b>Profit before tax (3-4)</b>	<b>(104.93)</b>	<b>(112.20)</b>	<b>(64.79)</b>	<b>68.05</b>	<b>(187.31)</b>
5	<b>TAX Expense</b>					
	- Current Tax (Net of MAT Credit Entitlement)	-	-	-	86.37	-
	- Deferred Tax Asset/ (Liability)	-	-	-	-	-
6	<b>Profit after tax (4-5)</b>	<b>(104.93)</b>	<b>(112.20)</b>	<b>(64.79)</b>	<b>(18.32)</b>	<b>(187.31)</b>
7	<b>Other Comprehensive Income</b>					
	(a) Items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(c) Items that will be reclassified to Profit & Loss	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-
	<b>Total Other Comprehensive Income (a+b+c+d)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8	<b>Total Comprehensive Income (6+7)</b>	<b>(104.93)</b>	<b>(112.20)</b>	<b>(64.79)</b>	<b>(18.32)</b>	<b>(187.31)</b>
9	<b>Paid Up Equity Share Capital (FV of Rs. 10/- Each)</b>	<b>699.51</b>	<b>699.51</b>	<b>699.51</b>	<b>699.51</b>	<b>699.51</b>
10	<b>Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)</b>					
	a) Basic	(1.50)	(1.60)	(0.93)	(0.26)	(2.68)
	b) Diluted	(1.50)	(1.60)	(0.93)	(0.26)	(2.68)

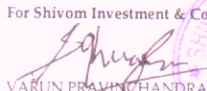
**NOTES:**

- Above results were reviewed by Audit Committee and taken on record by Board of Directors in meeting held on 14th February, 2018. The statutory Auditors have performed a limited review of the company's above financial results for the quarter ended December 31, 2017. There are no qualification in the limited review report.
- Segment reporting as defined in Accounting Standards - 17 is not applicable, as the business of the company falls in one segment.
- The above figures have been regrouped or rearranged where ever necessary.
- Corresponding figures of the Previous period have been regrouped and rearranged, wherever necessary to conform to the current period's classification.
- The financial results of the company have been prepared in accordance with Indian Accounting Standards (IndAS) notified by the Ministry of Corporate Affairs with effect from April 01, 2017 (transition date being April 01, 2016). Accordingly the above standalone financial results for the quarter ended December 31, 2017 have been prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 (as amended) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. Consequently, the standalone financial results for the corresponding period ended December 31, 2016 have been restated to comply with Ind As to make them comparable.

Place : Mumbai

Date : 14th February, 2018

For Shivom Investment & Consultancy Limited

  
 VARUN PRAVIN CHANDRA AGHARA  
 Managing Director  
 DIN: 03046013



**Reconcillation of Statement of Profit and Loss as Previously Reported under GAAP to Ind-AS:**

Amount (In Lacs)

Particulars	For the Quarter ended December 31, 2017
Net Profit after tax as report under Previous GAAP	(104.93)
Ind AS Adjustment:Add/(loss)	-
<b>Total Income for the Quarter / Year Ended as per Ind AS</b>	<b>(104.93)</b>
Other Comprehensive Income	-
<b>Total Comprehensive Income for the Quarter / Year Ended as per Ind AS</b>	<b>(104.93)</b>





**Limited Review Report on Unaudited Financial Results for the quarter and nine month ended 31<sup>st</sup> December, 2017 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors of  
**Shivom Investment & Consultancy Limited**

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of **M/s. Shivom Investment & Consultancy Limited** (the Company) for the quarter and nine month ended 31<sup>st</sup> December, 2017 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as modified by Circular No. CIR/CFD/FCA/62/2016 dated 5<sup>th</sup> July, 2016. Attention is drawn to the fact that the figures for the corresponding quarter ended 31<sup>st</sup> December, 2016, including the reconciliation of net loss under Ind AS of the corresponding quarter with net loss reported under previous GAAP, as included in the Statement have been approved by the Board of Directors but have not been subjected to limited review audit. 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.

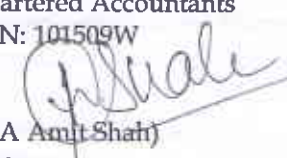
We have conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review 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 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.

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 Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, and other recognized accounting practices and policies has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Vadodara  
Date: 14<sup>th</sup> day of February, 2018

**For BIPIN & CO.**  
Chartered Accountants  
FRN: 101509W

  
( CA Amit Shah )  
Partner  
(Mem. No. 126337)