



## **SHIVA SUITINGS LIMITED**

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Regd. Off. :384-M, DABHOLKAR WADI, 3<sup>RD</sup> FLOOR, KALBADEVI ROAD, MUMBAI – 400002  
CIN: L17110MH1985PLC038265 Tele. : (91-22) 2200 4849 X (91-22) 2208 7170  
Email:[investor@shivasuitings.com](mailto:investor@shivasuitings.com) Website: [www.shivasuitings.com](http://www.shivasuitings.com)

Date: 12<sup>th</sup> August, 2024

To,  
**Corporate Relationship Department,**  
BSE Limited, Dalal Street,  
Phiroze Jeejeebhoy Towers,  
Mumbai – 400001  
Ref: Shiva Suitings Ltd

**BSE Scrip Code: 521003**

**Subject: Outcome of the Board Meeting held on Monday, 12<sup>th</sup> August, 2024**

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at their Meeting held on Monday, 12<sup>th</sup> August, 2024 has approved the following:

1. Un-audited Financial Results along with the Limited Review Report for the quarter ended 30<sup>th</sup> June, 2024. (Copy enclosed)

The Meeting commenced at 3.00 P.M. and concluded at 3.30 P.M.

Kindly take the above on your records.

Thanking You.

Yours faithfully,  
**For Shiva Suitings Ltd**

**Bharat Tulsani**  
**Company Secretary and Compliance Officer**  
**Membership No: A56425**  
**Place: Mumbai**

**Encl: a/a**

**Independent Auditors' Limited Review Report on Quarterly Unaudited Standalone Financial Results of Shiva Suitings Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of  
Shiva Suitings Limited**

We have reviewed the accompanying Statement of Unaudited Financial Results of **Shiva Suitings Limited** ("the Company") for the quarter ended June 30, 2024 and for the period April 01, 2024 to June 30, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29" March 2019 ('the Circular').

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement 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 Statement is 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 accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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.

**For V.K. Beswal & Associates**

Chartered Accountants

Firm Reg No.:101083W



**CA Kunal Beswal**

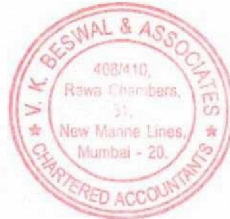
Partner

M.NO. 131054

UDIN NO.: 24131054BKCCYK3635

**Place: Mumbai**

**Date: 12/08/2024**





# SHIVA SUITINGS LIMITED

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CIN : L17110MH1985PLC038265 Tele. : (91-22) 2200 4849 ✆ (91-22) 2208 7170

Statement of UnAudited Financial results for the quarter ended 30th June, 2024					
No.	PARTICULARS	Amount (Rs. In Lakhs) except EPS			
		Quarter Ended			Year ended
		30.06.2024 Unaudited	31.03.2024 Audited	30.06.2023 Audited	31.03.2024 Audited
1	REVENUE FROM OPERATIONS	83.47	58.73	111.12	378.21
2	(A) NET SALES/INCOME FROM OPERATIONS	-	-	-	-
	(B) OTHER INCOME	-	-	-	-
	TOTAL INCOME FROM OPERATIONS	83.47	58.73	111.12	378.21
3	EXPENSES	-	-	-	-
	(A) COST OF MATERIALS CONSUMED	-	-	-	-
	(B) PURCHASES	74.46	55.54	97.86	339.03
	(C) (INCREASE) / DECREASE IN STOCK IN TRADE	-	(2.22)	1.12	4.10
	(D) DEPRECIATION	-	-	-	-
	(E) EMPLOYEE BENEFIT EXPENSES	4.12	5.33	3.28	14.91
	(F) OTHER EXPENDITURE	4.10	2.85	5.49	13.30
	(G) Finance costs	-	-	-	-
	TOTAL EXPENSES	82.68	61.50	107.75	371.34
	PROFIT / (LOSS) FROM ORDINARY ACTIVITIES BEFORE FINANCE COSTS & EXCEPTIONAL ITEMS (3-4)	0.79	(2.77)	3.37	6.87
4					
	PROFIT / (LOSS) AFTER FINANCE COSTS AND BEFORE EXCEPTIONAL ITEMS (4-5)	0.79	(2.77)	3.37	6.87
5					
	EXCEPTIONAL ITEMS	-	0.21	-	0.21
6					
	PROFIT / (LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX (6-7)	0.79	(2.98)	3.37	6.66
7					
	PROVISION FOR TAX	-	-	-	-
	(A) PROVISION FOR CURRENT TAX	0.16	(0.14)	0.67	1.12
	(B) PROVISION FOR EARLIER YEAR TAXES	-	0.71	-	0.71
	(C) MAT CREDIT ENTITLEMENT	-	-	-	-
	TOTAL TAX EXPENSES	0.16	0.57	0.67	1.83
9					
	NET PROFIT AFTER TAX FROM ORDINARY ACTIVITIES (8-9)	0.63	(3.55)	2.70	4.83
10					
	EXTRAORDINARY ITEMS	-	-	-	-
11					
	NET PROFIT AFTER TAX FOR THE PERIOD (10-11)	0.63	(3.55)	2.70	4.83
12					
	OTHER COMPREHENSIVE INCOME / (LOSS)	-	-	-	-
	TOTAL COMPREHENSIVE INCOME / (LOSS) AFTER TAXES (12+13)	0.63	(3.55)	2.70	4.83
14					
	PAID UP EQUITY SHARE CAPITAL (Face Value of Rs.10/- each)	155.04	155.04	155.04	155.04
15					
	RESERVES (Excluding Revaluation Reserves)	-	-	-	-
16					
	EARNING PER SHARE (Not Annualised, Face Value Rs. 10/- each)	-	-	-	-
	(A) BASIC AND DILUTED EPS (Rs.) (Before extraordinary items)	0.04	(0.23)	0.17	0.31
17					
	(B) BASIC AND DILUTED EPS (Rs.) (After extraordinary items)	0.04	(0.23)	0.17	0.31

**Notes:**

- These financial results have been prepared in accordance with IND AS and the recognition and measurement principles laid down in Ind AS-34 Interim financial reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- The Statutory Auditors have carried out limited review of the unaudited financial results of the Company for the quarter ended 30th June, 2024
- The above financial results for the quarter ended 30th June, 2024 were reviewed by the Audit Committee and thereafter taken on record by the Board of Directors in its meeting held on 12.08.2024
- As per the requirements of Ind AS no disclosure is required as the Company is operating in only one segment i.e Textiles
- Previous years figures have been re-grouped and re-classified wherever necessary to make them comparable.

Place : Mumbai  
Date : 12.08.2024

By the Order of Board  
for SHIVA SUITINGS LIMITED

*S. K. Sureka*  
Sharad Kumar Sureka  
Managing Director

