

SHIVAM CHEMICALS LIMITED

Reg Off.: [108, Hubtown Solaris, N.S. Phadke Marg, Andheri East, Mumbai 400069.](#)

CIN: U24100MH2010PLC208870

Web Site: www.shivamchem.com

Email: sanjiv@shivamchem.com

Mob: 9820159555/9820795935

Date: 13th November, 2024

To,

The Manager,

BSE SME Platform

Department of Corporate Services

25th Floor, P.J. Towers, Dalal Street

Fort, Mumbai - 400 001

BSE Scrip Code: **544165**

Subject: Updated Financial Results for the half year ended on September 30, 2024

Ref: Discrepancies in financial Result of Company for the half year ended on September 30, 2024

Dear Sir/Madam,

With reference to your E-mail dated December 04, 2024 for discrepancies in the Standalone and Consolidated Limited Review Report submitted on November 13, 2024, please find the attached revised copy of financial Results alongwith updated Limited Review Report of the Company for the half year ended on September 30, 2024.

Further we want to state that the Standalone and Consolidated Limited Review Report issued by Auditor on 13th November, 2024 for the Half year ended on September 30, 2024 itself.

Thanking You,

**Yours faithfully,
Thanks & Regards**

**For and on behalf of
SHIVAM CHEMICALS LIMITED**



**SANJIV GIRDHARLAL VASANT
MANAGING DIRECTOR
(DIN: 03036854)**

Independent Auditor's Review Report on half yearly Standalone Un-audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To
The Board of Directors of
Shivam Chemicals Limited
(Formerly known as Shivam Chemicals Private Limited)

Report on the Financial Statements

We have reviewed the accompanying Standalone Unaudited Financial Results of **Shivam Chemicals Limited** (formerly known as Shivam Chemicals Private Limited) ("the Company") for the half year and year ended 30th September 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Management's Responsibility for the Interim Financial Statements

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

Practitioner's Responsibilities

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 of internal financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Report on Other Legal and Regulatory Requirements

The financial results have been reviewed in compliance to the requirements of regulation 52 of the SEBI (LODR) Regulations, 2015 as amended.



Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Standalone Un-audited 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 the manner in which it is to be disclosed, or that it contains any material misstatement.

For PSRD & Co.

Chartered Accountants

Firm Registration No. 126390W

Ashish

Ashish Oza

Partner

Membership No. 180489

UDIN: 24180489BKEIDC4440

Date: 13-Nov-2024

Place: Mumbai



Shivam Chemicals Limited

CIN - L24100MH2010PLC208870

Office No 108, 1st Floor, Hubtown Solaris, Off N. S. Phadke Marg
Saiwadi, Andheri (East), Mumbai - 400 069.

Statement of Standalone Unaudited Financial Results for the Half Year ended on September 30, 2024 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

Particulars	(Amount in Lakhs)					
	Half Year ended on 30/09/2024 Unaudited	Half Year ended on 31/03/2024 Audited	Half Year ended on 30/09/2023 Audited	Year to date figures for the year ended 30/09/2024 Unaudited	Year to date figures for the year ended 30/09/2023 Audited	Year to date figures for the year ended 31/03/2024 Audited
INCOME FROM OPERATIONS						
I Revenue from Operations	8,577.52	7,430.33	6,203.49	8,577.52	6,203.49	13,633.82
II Other Income	33.59	29.97	0.09	33.59	0.09	30.06
III Total Revenue (I+II)	8,611.11	7,460.30	6,203.58	8,611.11	6,203.58	13,663.87
IV EXPENSES						
Purchase of Traded Goods/Stock in Trade	8,427.13	6,664.48	5,508.10	8,427.13	5,508.10	12,172.58
Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	-147.17	-2.25	0.00	-147.17	0.00	-2.25
Employee Benefit Expenses	55.85	57.21	124.09	55.85	124.09	181.30
Finance Cost	30.57	21.99	6.98	30.57	6.98	28.97
Depreciation & Amortization Expense	3.89	2.12	4.97	3.89	4.97	7.09
Other Expenses	123.26	534.23	463.34	123.26	463.34	997.58
Total expenses (IV)	8,493.53	7,277.78	6,107.48	8,493.53	6,107.48	13,385.26
V Profit before Exceptional & Extraordinary Items and tax (III-IV)	117.58	182.52	96.09	117.58	96.09	278.61
VI Exceptional Items	-	-	5.32	-	5.32	5.32
VII Profit before Extraordinary Items and tax (V-VI)	117.58	182.52	101.41	117.58	101.41	283.93
VIII Extraordinary Items	-	-	-	-	-	-
IX Profit before tax (VII-VIII)	117.58	182.52	101.41	117.58	101.41	283.93
X Tax Expenses						
1 Current Tax	29.14	40.23	42.48	29.14	42.48	82.71
2 Deferred Tax	0.61	0.97	-0.05	0.61	-0.05	0.91
3 Tax Related to earlier years	0.00	-0.32	0.00	0.00	0.00	-0.32
Total Tax Expenses (X)	29.76	40.87	42.42	29.76	42.42	83.30
XI Profit/(Loss) for the period from continuing operations (IX-X)	87.82	141.65	58.99	87.82	58.99	200.64
XII Profit/(Loss) from discontinuing operation	-	-	-	-	-	-
XIII Tax Expenses of discontinuing operations	-	-	-	-	-	-
XIV Profit/(Loss) from discontinuing operation after tax (XII-XIII)	-	-	-	-	-	-
XV Profit(Loss) for the Period (XI+XIV)	87.82	141.65	58.99	87.82	58.99	200.64
XVI Paid up Equity Share Capital	1,698.70	1,240.00	1,240.00	1,698.70	1,240.00	40.00
XVII Reserves & Surplus	1,782.14	1,344.79	203.44	1,895.41	203.44	1,344.79
XVIII Earnings per equity share						
(1) Basic	0.52	0.83	0.35	0.52	0.35	1.18
(2) Diluted	0.52	0.83	0.35	0.52	0.35	1.18

Notes:-

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 13th November, 2024.
- The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opinion on these Results.
- The Company does not have more than one reportable segment in terms of AS - 17 (Segment Reporting). Hence, segment wise reporting is not applicable.
- Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.
- EPS is calculated as per Accounting standard 20 considering the split up of Equity shares and accordingly EPS is adjusted for all the comparative period presented.

For Shivam Chemicals Limited

Sanjiv Girdharlal Vasant

Sanjiv Girdharlal Vasant
Managing Director
DIN : 03036854

Place : Mumbai
Date : 13-11-2024



Shivam Chemicals Limited
CIN - L24100MH2010PLC208870
Office No 108, 1st Floor, Hubtown Solaris, Off N. S. Phadke Marg
Saiwadi, Andheri (East), Mumbai - 400 069.
Standalone Audited Statement of Assets & Liabilities as on September 30, 2024

(Amount in Lakhs)

Particulars		As on 30th September 2024 Unaudited	As on 31st March 2024 Audited
I.	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	Share capital	1,698.70	1,240.00
	Reserves and surplus	1,782.14	345.43
		3,480.84	1,585.43
2	Non-current liabilities		
	Long Term Borrowings	30.75	9.93
	Long Term Provision	30.80	30.80
	Deferred Tax Liability (Net)	0.95	0.34
		62.50	41.07
3	Current liabilities		
	Short Term Borrowings	1,343.94	1,092.49
	Trade Payables	57.40	610.75
	Other Current Liabilities	13.03	18.83
	Short term Provisions	122.67	93.53
		1,537.03	1,815.60
	TOTAL	5,080.38	3,442.10
II.	ASSETS		
	Non-current assets		
	Property Plant & Equipments & Intangible Assets		
1	Fixed assets		
	(i) Property, Plant & Equipment	79.44	61.11
	Non Current Investments	712.00	150.00
	Non Current Assets	-	27.71
		791.44	238.81
2	Current assets		
	Inventories	149.42	2.25
	Trade Receivables	2,555.46	1,506.53
	Cash and cash equivalents	16.07	11.59
	Short Term Loans & Advances	1,293.39	1,535.86
	Other Current Assets	274.60	147.05
		4,288.94	3,203.28
	TOTAL	5,080.38	3,442.10

For Shivam Chemicals Limited

Sanjiv Girdhar

Sanjiv Girdhar
Managing Director
DIN : 03036854



Place : Mumbai
Date : 13-11-2024

Shivam Chemicals Limited

CIN - L24100MH2010PLC208870

Office No 108, 1st Floor, Hubtown Solaris, Off N. S. Phadke Marg

Saiwadi, Andheri (East), Mumbai - 400 069.

Standalone Audited Statement of Cash Flows for the year ended on September 30, 2024

(Amount in Lakhs)

Particulars	Financial Year Ended on	
	30.09.2024 Unaudited	31.03.2024 Audited
Cash flows from operating activities		
Profit before taxation	117.58	283.93
Adjustments for:		
Depreciation	3.89	7.09
Finance Cost	30.57	28.97
Exchange difference on translation of foreign currency cash and cash equivalents	(1.16)	(4.08)
Interest Income	(28.02)	(0.12)
Working capital changes:		
Increase/(Decrease) in Trade Payables	(553.35)	454.62
Increase/(Decrease) in Other current Liabilities	(5.80)	(18.01)
Increase/(Decrease) in Short Term Provisions	29.14	(36.47)
Decrease/(Increase) in Trade receivables	(1,048.93)	(298.88)
Decrease/(Increase) in Inventories	(147.17)	(2.25)
Decrease/(Increase) in Short Term Loans & Advances	242.47	(711.43)
Decrease/(Increase) in Other Current Assets	(127.55)	(29.34)
Cash generated from operations	(1,488.33)	(325.97)
Payment/Adjustment on Account of Tax Expenses	29.14	82.38
Net cash from operating activities	(1,517.48)	(408.35)
Cash flows from investing activities		
Purchase of property, plant and equipment	(22.21)	(31.78)
Proceeds from Sale of Assets	-	0.90
Proceeds from Issue of Shares	2,018.28	
Share Issue Expenses	(210.69)	
Increase in Long Term Loans & Advances	27.71	-
Interest Income	28.02	0.12
Increase in Non Current Investments	(562.00)	-
Net cash used in investing activities	1,279.10	(30.76)
Cash flows from financing activities		
Interest & Finance Charges paid	(30.57)	(28.97)
Changes in Non-Current Assets	-	2.40
Proceeds from Long Term Borrowings	24.75	21.09
Repayment of Long Term Borrowing	(3.93)	(17.11)
Increase / (Decrease) in Short Term Borrowing	251.45	424.30
Increase / (Decrease) in Long Term Provisions	-	30.80
Net cash used in financing activities	241.70	432.51
Net increase in cash and cash equivalents	3.32	(6.60)
Cash and cash equivalents at beginning of period	11.59	14.12
Exchange difference on translation of foreign currency cash and cash equivalents	1.16	4.08
Cash and cash equivalents at end of period	16.07	11.59

For Shivam Chemicals Limited

Sanjiv Vasant

Sanjiv Girdharlal Vasant
Managing Director
DIN : 03036854



Place : Mumbai

Date : 13-11-2024

Independent Auditor's Review Report on half yearly Consolidated Un-audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To
The Board of Directors of
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(Formerly known as Shivam Chemicals Private Limited)

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Practitioner's Responsibilities

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Report on Other Legal and Regulatory Requirements

The financial results have been reviewed in compliance to the requirements of regulation 52 of the SEBI (LODR) Regulations, 2015 as amended.



Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying consolidated Un-audited 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 the manner in which it is to be disclosed, or that it contains any material misstatement.

For PSRD & Co.

Chartered Accountants

Firm Registration No. 126390W

Ashish

Ashish Oza

Partner

Membership No. 180489

UDIN: 24180489BKEIDD5579

Date: 13-Nov-2024

Place: Mumbai



Shivam Chemicals Limited

CIN - L24100MH2010PLC208870

Office No 108, 1st Floor, Hubtown Solaris, Off N S Phadke Marg
Saiwadi, Andheri (East), Mumbai - 400 069.

Statement of Consolidated Financial Results for the Half Year ended on September 30, 2024 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Amount in Lakhs)

Particulars	Half Year ended on 30/09/2024	Half Year ended on 31/03/2024	Half Year ended on 30/09/2023	Year to date figures for the year ended 30/09/2024	Year to date figures for the year ended 30/09/2023	Year to date figures for the year ended 31/03/2024
	Unaudited	Audited	Audited	Unaudited	Audited	Audited
INCOME FROM OPERATIONS						
I Revenue from Operations	9,441.57	8,229.63	6,424.48	14,654.11	6,424.48	14,654.11
II Other Income	76.26	46.20	9.93	56.13	9.93	56.13
III Total Revenue (I+II)	9,517.84	8,275.83	6,434.41	14,710.24	6,434.41	14,710.24
IV EXPENSES						
Cost of Material Consumed	702.88	600.83	206.42	807.25	206.42	807.25
Purchase of Traded Goods/Stock in Trade	8,427.13	6,664.48	5,508.10	12,172.58	5,508.10	12,172.58
Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	-156.18	-14.19	-17.56	-31.75	-17.56	-31.75
Employee Benefit Expenses	77.63	134.93	139.90	274.83	139.90	225.53
Finance Cost	56.14	50.15	26.28	76.44	26.28	76.44
Depreciation & Amortization Expense	61.84	57.96	56.55	114.50	56.55	114.50
Other Expenses	260.61	665.76	481.09	1,146.85	481.09	1,146.85
Total expenses (IV)	9,430.06	8,159.92	6,400.78	14,560.70	6,400.78	14,511.39
V Profit before Exceptional & Extraordinary Items and tax (III-IV)	87.78	115.91	33.63	149.54	33.63	198.85
VI Exceptional Items	-	-	5.32	-	5.32	5.32
VII Profit before Extraordinary Items and tax (V-VI)	87.78	115.91	38.95	149.54	38.95	204.16
VIII Extraordinary Items	-	-	-	-	-	-
IX Profit before tax (VII-VIII)	87.78	115.91	38.95	149.54	38.95	204.16
X Tax Expenses						
1 Current Tax	29.14	40.23	42.48	82.71	42.48	82.71
2 Deferred Tax	0.61	3.58	-2.67	0.91	-2.67	0.91
3 Tax Related to earlier years	-	(0.11)	-	-	-	-0.11
Total Tax Expenses (X)	29.76	43.70	39.81	83.62	39.81	83.51
XI Profit/(Loss) for the period from continuing operations (IX-X)	58.02	72.22	-0.87	65.92	-0.87	120.65
XII Profit/(Loss) from discontinuing operation	-	-	-	-	-	-
XIII Tax Expenses of discontinuing operations	-	-	-	-	-	-
XIV Profit/(Loss) from discontinuing operation after tax (XII-XIII)	-	-	-	-	-	-
XV Profit/(Loss) for the Period (XI+XIV)	58.02	72.22	-0.87	65.92	-0.87	120.65
XVI Paid up Equity Share Capital	1,698.70	1,240.00	1,240.00	0.00	1,240.00	1,240.00
XVII Reserves & Surplus	1,660.90	1,345.62	144.41	0.00	144.41	266.27
XVIII Earnings per equity share						
(1) Basic	0.34	0.43	-0.01	0.39	-0.01	0.71
(2) Diluted	0.34	0.43	-0.01	0.39	-0.01	0.71

Notes:-

1. The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 13th November, 2024.
2. The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opinion on these Results.
3. The Company does not have more than one reportable segment in terms of AS - 17 (Segment Reporting). Hence, segment wise reporting is not applicable.
4. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.
5. EPS is calculated as per Accounting standard 20 considering the split up of Equity shares and accordingly EPS is adjusted for all the comparative period presented.

For Shivam Chemicals Limited

(Signature)
Sanjiv Giridharlal Vasant
Managing Director
DIN : 03036854



Place : Mumbai
Date : 13-11-2024

Shivam Chemicals Limited
CIN - L24100MH2010PLC208870
Office No 108, 1st Floor, Hubtown Solaris, Off N S Phadke Marg
Saiwadi, Andheri (East), Mumbai - 400 069.
Consolidated Statement of Assets & Liabilities as on September 30, 2024

(Amount in Lakhs)

Particulars		As on 30th	As on 31st
		September 2024	March 2024
		Unaudited	Audited
I.	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	Share capital	1,698.70	1,240.00
	Reserves and surplus	1,660.90	266.27
		3,359.60	1,506.27
2	Non-current liabilities		
	Long Term Borrowings	457.97	492.75
	Long Term Provisions	30.80	30.80
	Deferred Tax Liabilities (Net)	7.52	0.34
		496.30	523.89
3	Current liabilities		
	Short Term Borrowings	1,455.14	1,092.49
	Trade Payables	240.27	744.42
	Other Current Liabilities	18.86	133.41
	Short term Provisions	126.60	95.76
		1,840.86	2,066.08
	TOTAL	5,696.76	4,096.26
II.	ASSETS		
	Non-current assets		
	Property Plant & Equipments & Intangible Assets		
1	Fixed assets		
	(i) Property, Plant & Equipment	1,555.53	1,549.82
	(ii) Intangible Assets	0.13	0.13
	Non Current Assets	-	27.71
		1,555.66	1,577.65
2	Current assets		
	Inventories	208.61	53.29
	Trade Receivables	2,842.17	1,829.70
	Cash and cash equivalents	575.75	35.65
	Short Term Loans & Advances	8.51	263.54
	Other Current Assets	506.06	336.41
		4,141.10	2,518.59
	TOTAL	5,696.76	4,096.26

For Shivam Chemicals Limited

Sanjiv Vasant

Sanjiv Girdharlal Vasant
Managing Director
DIN : 03036854



Place : Mumbai
Date : 13-11-2024

Shivam Chemicals Limited

CIN - L24100MH2010PLC208870

Office No 108, 1st Floor, Hubtown Solaris, Off N S Phadke Marg

Saiwadi, Andheri (East), Mumbai - 400 069.

Consolidated Statement of Cash Flows for the year ended on September 30, 2024

(Amount in Lakhs)

Particulars	Financial Year Ended on	
	30.09.2024 Unaudited	31.03.2024 Audited
Cash flows from operating activities		
Profit before taxation	87.78	204.16
Adjustments for:		
Depreciation	61.84	114.50
Finance Cost	56.14	76.44
Exchange difference on translation of foreign currency cash and cash equivalents	(1.16)	(4.08)
Interest Income	(67.32)	(1.04)
Working capital changes:		
Increase/(Decrease) in Trade Payables	(504.15)	542.66
Increase/(Decrease) in Other current Liabilities	(114.55)	78.22
Increase/(Decrease) in Short Term Provisions	30.84	(34.24)
Decrease/(Increase) in Trade receivables	(1,012.47)	(622.05)
Decrease/(Increase) in Inventories	(155.32)	(53.29)
Decrease/(Increase) in Short Term Loans & Advances	255.03	(138.52)
Decrease/(Increase) in Other Current Assets	(169.65)	(40.70)
Cash generated from operations	(1,533.00)	122.06
Payment/Adjustment on Account of Tax Expenses	33.68	82.60
Net cash from operating activities	(1,566.68)	39.45
Cash flows from investing activities		
Purchase of property, plant and equipment	(67.55)	(310.27)
Proceeds from Sale of Assets	-	75.87
Interest Income	67.32	1.04
Net cash used in investing activities	(0.24)	(233.37)
Cash flows from financing activities		
Interest & Finance Charges paid	(56.14)	(76.44)
Changes in Non-Current Assets	27.71	2.40
Proceeds from Issue of Shares	2,018.28	-
Share Issue Expenses	(210.69)	-
Proceeds from Long Term Borrowings	24.75	38.84
Repayment of Long Term Borrowing	(59.53)	(229.26)
Increase / (Decrease) in Short Term Borrowing	362.65	424.30
Increase / (Decrease) in Long Term Provisions	-	30.80
Net cash used in financing activities	2,107.02	190.65
Net increase in cash and cash equivalents	540.10	(3.28)
Cash and cash equivalents at beginning of period	35.65	34.85
Exchange difference on translation of foreign currency cash and cash equivalents	1.16	4.08
Cash and cash equivalents at end of period	575.75	35.65

For Shivam Chemicals Limited

Sanjiv Vasant

Sanjiv Girdharlal Vasant
Managing Director
DIN : 03036854



Place : Mumbai
Date : 13-11-2024