



SHIVKAMAL IMPEX LIMITED

Regd. Office: Ground Floor, Block-P-7, Green Park (Extn.) New Delhi-110016
Tel: 011-26192964, e-mail: siv_kamal@yahoo.com, info@shivkamalimpex.com
CIN: L52110DL1985PLC019893, Website-www.shivkamalimpex.com

Ref. No.: SKIL/2024-25/006

To,
Listing Operations
BSE Ltd
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001

Date: 27-05-2024

Scrip Code: 539683

Subject: Outcome of Board Meeting and disclosure under Regulation 33 of SEBI(LODR) Regulations, 2015.

Dear Sir/ Madam,

With reference to the above captioned subject and in compliance with Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held on Monday, May 27 2024 has *inter-alia* approved Audited Financial Results of the Company for the quarter and Year ended March 31, 2024.

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Audited Financial Results of the Company for the quarter and year ended March 31, 2024, together with the Auditor's Report thereon and declaration regarding the Auditor's Report with unmodified opinion.

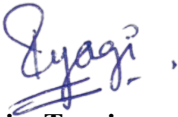
The Board meeting commenced at 11:30 A.M. and concluded at 01:35 P.M.

The Financial Results will be published in the newspaper shortly.

You are requested to take the same on record and oblige.

Thanking You,

Yours faithfully,
For **Shivkamal Impex Limited**


Pooja Tyagi
Company Secretary
& Compliance Officer
Encl: As above



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Shivkamal Impex Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying annual Financial Results of Shivkamal Impex Limited (the Company) year ended March 31, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these Financial Results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

These annual financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and



maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained upto the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the results for the quarter ended March 31, 2024 being balancing figures between audited figures in respect of the full financial year and the published unaudited year-to-date figures up to third quarter of the current financial year, which were subjected to limited review by us.

Date : 27.05.2024

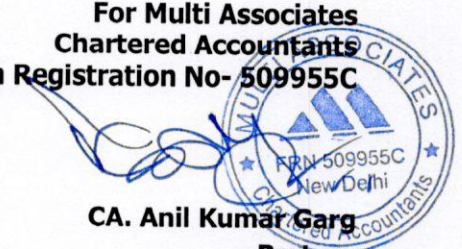
Place : New Delhi

**For Multi Associates
Chartered Accountants
Firm Registration No- 509955C**

**CA. Anil Kumar Garg
Partner**

M. No. 084003

UDIN:24084003BKACOU4209



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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2024 (Rs. In lakhs except earning per share)

Particulars	Quarter Ended			Year Ended	
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Revenue from operations					
a) Interest Income	14.03	11.14	7.85	44.52	33.51
Total Revenue from operations (I)	14.03	11.14	7.85	44.52	33.51
II. Other income	-	-	-	-	-
III. Total Income (I + II)	14.03	11.14	7.85	44.52	33.51
IV Expenses:					
a) Finance costs	0.00	0.00	0.02	0.00	0.03
b) Impairment of financial instruments (Net)	5.79	-	5.87	5.79	5.87
c) Employees benefits expenses	0.75	0.75	1.50	3.66	5.51
d) Depreciation, amortisation and impairment	0.16	0.13	0.26	0.51	1.06
e) Other expenses	2.66	1.72	2.17	7.88	7.51
Total expenses (IV)	9.36	2.60	9.82	17.84	19.98
V Profit/(Loss) before exceptional and tax (III - IV)	4.67	8.54	(1.97)	26.68	13.53
VI Exceptional items	-	-	-	-	-
VII Profit/(Loss) before tax (V-VI)	4.67	8.54	(1.97)	26.68	13.53
VIII Tax expense:					
(1) Current tax	1.84	2.14	(0.43)	7.37	3.49
(2) Deferred tax	(0.01)	0.01	(0.03)	0.00	(0.09)
(3) Tax expense for prior years	-	-	-	-	-
Total Tax Expense (VIII)	1.83	2.15	(0.46)	7.37	3.40
IX Profit/(Loss) for the period (VII-VIII)	2.84	6.39	(1.51)	19.31	10.13
X Other Comprehensive Income					
(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Total Other Comprehensive Income (X)	-	-	-	-	-
XI. Total Comprehensive Income for the period (IX+X)(Comprising Profit (Loss) and other comprehensive Income for the period)	2.84	6.39	(1.51)	19.31	10.13
XII Paid up equity share capital (face value of Rs. 10 each)	100.56	100.56	100.56	100.56	100.56
XIII Other equity excluding revaluation reserves	-	-	-	575.84	556.54
XIV Earnings per equity share (of Rs. 10 each) (not annualised except for the year end)					
(a) Basic	₹ 0.28	₹ 0.64	₹ (0.15)	₹ 1.92	₹ 1.01
(b) Diluted	₹ 0.28	₹ 0.64	₹ (0.15)	₹ 1.92	₹ 1.01

For and on behalf of the Board of Directors of
Shivkamal Impex LimitedPlace: New Delhi
Date: 27-05-2024*Manu*Manu Jain
(Director)
DIN-07801467

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Website: www.shivkamalimpex.com**Audited Statement of Assets and Liabilities**

(Rs. in Lakhs)

Particulars		As at 31-03-2024	As at 31-03-2023
A	ASSETS		
1	Financial Assets		
a)	Cash and cash equivalents	2.65	2.49
b)	Bank Balance other than (a) above	443.78	53.99
c)	Loans	228.57	479.22
2	Non Financial Assets		
a)	Current tax assets (Net)	0.18	0.61
b)	Deferred Tax Assets (Net)	0.24	0.24
c)	Property, Plant and Equipment	1.33	0.87
d)	Other non-financial assets	-	120.00
	Total Assets	676.75	657.42
B	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
a)	Payables		
	(I) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.32	0.32
2	Non- Financial Liabilities		
b)	Other non-financial liabilities	0.03	-
	Total Liabilities	0.35	0.32
3	EQUITY		
(a)	Equity share capital	100.56	100.56
(b)	Other equity	575.84	556.54
	Total Equity	676.40	657.10
	Total Liabilities & Equity	676.75	657.42

Place: New Delhi
Date: 27-05-2024For and on behalf of the Board of Directors of
Shivkamal Impex Limited
Manu Jain
(Director)
DIN-07801467

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(Rs. in Lakhs)

PARTICULARS	Year ended	Year ended
	March 31, 2024	March 31, 2023
1 Cash Flow From Operating Activities		
Profit Before Tax	26.68	13.53
Adjustments for:		
Depreciation	0.51	1.06
Impairment of financial instruments (Net)	5.79	5.87
Interest on Income tax	0.00	0.03
Operating Profit Before Working Capital Changes	32.98	20.49
Adjustment for net (increase)/decrease in operating assets		
Bank Balance other than cash & cash equivalents	(389.78)	(51.40)
Loans	244.86	(98.25)
Adjustment for net increase/(decrease) in operating liabilities		
Other payables	0.00	(0.40)
Other non-financial liabilities	0.03	-
Net Changes in working capital	(144.89)	(150.05)
Cash (used)/generated from operation before tax	(111.91)	(129.56)
Income Taxes paid (Net)	(6.95)	(4.13)
Net Cash From Operating Activities	(118.86)	(133.69)
2 Cash Flow From Investing Activities		
Purchase of Property, Plant & Equipment	(0.98)	-
Sale of Property, Plant & Equipment	-	0.04
Capital expenditure on Property, Plant & Equipment including Capital Advances (Net)	120.00	105.00
Net Cash From Investing Activities	119.02	105.04
3 Cash Flow From Financing Activities		
Net Cash Flow From Financing Activities	-	-
Net Increase/(Decrease) In Cash And Cash Equivalents (1+2+3)	0.16	(28.65)
Cash And Cash Equivalent As At The Beginning Of The Year	2.49	31.14
Cash And Cash Equivalent As At The End Of The Year	2.65	2.49

Place: New Delhi
Date: 27-05-2024For and on behalf of the Board of Directors of
Shivkamal Impex Limited*Manu Jain*Manu Jain
(Director)
DIN-07801467



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Notes:

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 27, 2024. The Statutory Auditors of the Company have audited the results for the quarter and year ended March 31, 2024.
- 2 The company is engaged primarily in the business of Financial services and accordingly there are no separate reportable operating segments as per Ind AS 108 dealing with Operating Segments.
- 3 The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the respective financial year.
- 4 Figures of previous period have been regrouped/reclassified, wherever necessary, to make them comparable and to conform with current period classification.

Place: New Delhi

Date: 27-05-2024

For and on behalf of the Board of Directors of
Shivkamal Impex Limited



Manu Jain

Manu Jain
(Director)
DIN-07801467



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To,
Listing Operations
BSE Ltd
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001

Date: May 27, 2024

Scrip Code: 539683

Sub: Declaration regarding Auditor's Report with unmodified opinion pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby declares M/s. Multi Associates, Chartered Accountants (Firm Registration No. 509955C), Statutory Auditors of the Company has furnished an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the financial year ended March 31, 2024.

Kindly take the same on record.

Thanking You
Yours faithfully,

For Shivkamal Impex Limited

S.C. Jain
Sugan Chand Jain
(CEO & CFO)

