



SHIVA SUITINGS LIMITED

Regd. Off. : 384-M, DABHOLKAR WADI, 3RD FLOOR, KALBADEVI ROAD, MUMBAI – 400002
CIN: L17110MH1985PLC038265 **Tele. :** (91-22) 2200 4849 ✕ (91-22) 2208 7170
Email: investor@shivasuitings.com **Website:** www.shivasuitings.com

Date: 12th February, 2025

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

BSE Scrip Code: 521003

Sub.: Un-audited Financial Results for the Quarter ended 31st December, 2024 along with Limited Review Report.

Dear Sir/Madam,

Pursuant to the Regulation 33(3)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Un-audited Financial Results for the quarter ended 31st December, 2024 along with Limited Review Report.

Thanking You,

Yours faithfully,

For Shiva Suitings Ltd

Bharat Tulsani
Company Secretary & Compliance Officer
Membership No.: A56425

Place: Mumbai

Encl: a/a

**Limited Review Report on unaudited Standalone financial results of Shiva Suiting Limited for the quarter ended 31st December 2024 and year to date results for the period from 1st April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended
To the Board of Directors of
Shiva Suiting Limited**

We have reviewed the accompanying Statement of Unaudited Financial Results of **Shiva Suiting Limited** ("the Company") for the quarter ended December 31st, 2024 and the year to date results for the period from 1st April 2024 to 31st December 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 29th 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

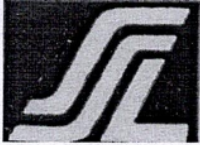


CA Kunal V Beswal
Partner
M. NO. 131054



UDIN NO.: **25131054BMHXAT2619**

PLACE: MUMBAI
DATE: 12-02-2025



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Statement of Un-audited Financial results for the quarter ended 31st December, 2024							
No.	PARTICULARS	Amount (Rs. In Lakhs) except EPS					
		Quarter Ended			Nine months ended		Year ended
		31.12.2024 Unaudited	30.09.2024 Unaudited	31.12.2023 Unaudited	31.12.2024 Unaudited	31.12.2023 Unaudited	31.03.2024 Audited
1	REVENUE FROM OPERATIONS						
2	(A) NET SALES/INCOME FROM OPERATIONS	48.81	76.61	90.95	208.89	319.48	378.21
	(B) OTHER INCOME				-		
	TOTAL INCOME FROM OPERATIONS	48.81	76.61	90.95	208.89	319.48	378.21
3	EXPENSES						
	(A) COST OF MATERIALS CONSUMED	-	-	-	-	-	-
	(B) PURCHASES	45.93	67.61	81.68	188.00	283.49	339.03
	(C) (INCREASE) / DECREASE IN STOCK IN TRADE	(3.45)	1.25	0.75	(2.20)	6.32	4.10
	(D) DEPRECIATION	-	-	-	-	-	-
	(E) EMPLOYEE BENEFIT EXPENSES	4.47	2.34	3.45	10.93	9.58	14.91
	(F) OTHER EXPENDITURE	1.69	1.58	2.08	7.37	10.45	13.30
	(G) Finance costs	-	-	-	-	-	-
	TOTAL EXPENSES	48.64	72.78	87.96	204.10	309.84	371.34
	PROFIT / (LOSS) FROM ORDINARY ACTIVITIES BEFORE FINANCE COSTS & EXCEPTIONAL ITEMS (3-4)	0.17	3.83	2.99	4.79	9.64	6.87
4							
	PROFIT / (LOSS) AFTER FINANCE COSTS AND BEFORE EXCEPTIONAL ITEMS (4-5)	0.17	3.83	2.99	4.79	9.64	6.87
6	EXCEPTIONAL ITEMS						0.21
	PROFIT / (LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX (6-7)	0.17	3.83	2.99	4.79	9.64	6.66
8	PROVISION FOR TAX						
	(A) PROVISION FOR CURRENT TAX	0.03	0.77	0.60	0.96	1.26	1.12
	(B) PROVISION FOR DEFERED TAX	-	-	-	-	-	-
	C) MAT CREDIT ENTITLEMENT			-	-	-	0.71
9	TOTAL TAX EXPENSES	0.03	0.77	0.60	0.96	1.26	1.83
	NET PROFIT AFTER TAX FROM ORDINARY ACTIVITIES (8-9)	0.14	3.06	2.39	3.83	8.38	4.83
10							
11	EXTRAORDINARY ITEMS			-			
12	NET PROFIT AFTER TAX FOR THE PERIOD (10-11)	0.14	3.06	2.39	3.83	8.38	4.83
13	OTHER COMPREHENSIVE INCOME / (LOSS)	-	-	-	-	-	-
	TOTAL COMPREHENSIVE INCOME / (LOSS) AFTER TAXES (12+13)	0.14	3.06	2.39	3.83	8.38	4.83
14	PAID UP EQUITY SHARE CAPITAL (Face Value of Rs.10/- each)	155.04	155.04	155.04	155.04	155.04	155.04
16	RESERVES (Excluding Revaluation Reserves)	-	-	-	-	-	-
	EARNING PER SHARE (Not Annualised, Face Value Rs.10/- each)						
17	(A) BASIC AND DILUTED EPS (Rs.) (Before extraordinary items)	0.01	0.20	0.15	0.25	0.54	0.31
	(B) BASIC AND DILUTED EPS (Rs.) (After extraordinary items)	0.01	0.20	0.15	0.25	0.54	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 Un-audited financial results of the Company for the quarter and nine months ended 31st December, 2024
- The above financial results for the quarter ended 31st Dec, 2024 were reviewed by the Audit Committee and thereafter taken on record by the Board of Directors in its meeting held on 12.02.2025
- 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 : 12.02.2025

By the Order of Board
for SHIVA SUITINGS LIMITED

S. K. Sureka
Sharad Sureka
Managing Director

