

SHIVOM INVESTMENT & CONSULTANCY LIMITED

CIN: L32119MH1990PLC300881

Reg. Office: A/104 Common M L Space CTC No.1229, 1229/1 opp. MC DOUN ALDS, TPS-III, D. J. Road, Ville Parle (w), Mumbai-400056, Maharashtra, India

Corp. Office: 4th Floor A-402 Privilon, Behind Iscon Temple, Thaltej Road, Ahmedabad, Ahmadabad City, Gujarat, India, 380054

Email id: shivominvestmentslimited@gmail.com

Contact Number: +91 7984474778

SHIVOM/BSE/2026-27/05

Date: 30.05.2026

To,
Department of Corporate Services
BSE Limited,
Ground Floor, PJ Towers,
Dalal Street Fort,
Mumbai-400001
Script Code: 539833

Subject: Outcome of the Board Meeting held on Saturday, 30th May, 2026.

Re: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and 33(3) and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR') if any, we wish to inform you that the Board of Directors ('Board') of Shivom Investment & Consultancy Limited ('Company') at its Meeting held today i.e. Saturday, 30th May, 2026, has inter-alia, considered the following businesses:

1. Financial Results & Audit Report:

The Approved Audited Financial Results of the Company for the Fourth quarter and financial year ended on March 31, 2026 in terms of the provisions of Regulation 33 of the Listing Regulations together with the Auditor's Report thereon the same is enclosed herewith as an Annexure -I.

Pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations, the Company hereby declares that the Statutory Auditor of the Company have issued their Audit Reports on the Annual Audited Standalone Financial Statements and Results of the Company for the financial year ended 31st March 2026 with a modified opinion and Details as required pursuant to Regulation 30 of the Listing Regulations read with the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 same is enclosed herewith as an Annexure -IA.

Approved Audited Financial Statements for the financial year 2025-26 including Balance Sheet as on 31st March 2026 and, Statement of Profit and Loss and the Cash Flow Statement for the financial year ended 31st March 2026 and Auditor's Report there on.

The financial Results are also being available on the website of the Company at <https://theshivom.com>.

2. Statutory Auditor:

Appointed Messer's Patel Soni Shah & Co, Chartered Accountants(FRN:127904W) as Statutory Auditors of the Company for the term of five consecutive financial years commencing from 1st April 2026 to 31st March 2031, as approved & recommended by the Audit Committee, subject to approval of shareholders at the forthcoming AGM.The details required under regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation,2015 is enclosed herewith as an Annexure -II.

3. Secretarial Auditors:

Appointed Messer's Ronak Jhuthawat & Co., Practicing Company Secretaries (COP.No.12094) as Secretarial Auditors of the Company for the term of five consecutive financial years commencing from

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1st April 2026 to 31st March 2031, as approved and recommended by the Audit Committee, subject to approval of shareholders at the forthcoming AGM. The details required under regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 is enclosed herewith as an Annexure -III.

4. Internal Auditor:

Appointed Messer's Dhruvan Dalwadi & Co, Chartered Accountants (FRN: 145106W) as Internal Auditor of the Company for the financial year 2026-2027 as approved and recommended by the Audit Committee. The details required under regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 is enclosed herewith as an Annexure -IV.

5. Amendment in Memorandum and Association:

Approved the amendment of the Memorandum and Association ("MOA") of the Company to align them with the format prescribed under the Companies Act, 2013 by adopting a completely new set of MOA, subject to approval of Shareholders of the Company. The Details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, with respect to alteration in Memorandum of Association is enclosed as Annexure V.

6. Amendment in Article of Association:

Approved the amendment of the Article of Association ("AOA") of the Company to align them with the format prescribed under the Companies Act, 2013 by adopting a completely new set of AOA, subject to approval of Shareholders of the Company. The Details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, with respect to alteration in Articles of Association is enclosed as Annexure VI.

7. Fixation of Tenure of Appointment and terms of Remuneration of Mr. Ravi Dhirajlal Vagadiya as Managing Director:

Based on the recommendation of the Nomination & Remuneration Committee, board has approved the Fixation of the Tenure of appointment & terms of remuneration of Mr. Ravi Dhirajlal Vagadiya as Managing Director of the company for the term of Five Years effective from 30.05.2026, not liable to retire by rotation, is subject to approval of shareholders at the forthcoming AGM.

The Details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed herewith as an Annexure -VII.

The meeting of the Board of Directors commenced at 11.30 AM and concluded at 12:30 PM.

You are requested to take the above information on your record.

Thanking You.

Yours faithfully,

For SHIVOM INVESTMENT AND CONSULTANCY LTD.

PRASHANT GHANSHYAMBHAI UKANI

Director & CFO

DIN: 03406521

Encl: as above

Independent Auditor's Report on Audit of the Annual Standalone Financial Results of SHIVOM INVESTMENT & CONSULTANCY LIMITED ("the Company") pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

**TO THE BOARD OF DIRECTORS
SHIVOM INVESTMENT & CONSULTANCY LIMITED**

Report on the audit of the Standalone Financial Results

Opinion

I have audited the accompanying statement of quarterly and year to date standalone financial results of **SHIVOM INVESTMENT & CONSULTANCY LIMITED** (the "company") for the year and quarter ended 31st March, 2026 and the year-to-date results for the period 1st April, 2025 to 31st March, 2026, ("Statement") 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 (the "Listing Regulations").

In my opinion and to the best of my information and according to the explanations given to me these quarterly financial results as well as the year-to-date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard: and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian 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 31 March 2026 except for the possible effects of the matter described in **Basis for Disclaimer of Opinion** below.

I conducted my audit in accordance with the auditing standards specified under section 143(10) of the Companies Act, 2013, as amended. My responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Act and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence obtained by me is sufficient and appropriate to provide a basis for my opinion.

Basis for Disclaimer of Opinion

1. I draw attention to the fact that pursuant to the approved Resolution Plan under the Insolvency and Bankruptcy Code, 2016 ("IBC"), substantial restructuring of the equity share capital of the Company, including cancellation/reissuance of existing shares, allotment of shares to unsecured financial creditors and fresh issue of shares to the Resolution Applicant, is under implementation and pending approvals/procedural formalities with Stock Exchange(s), NSDL/CDSL and other regulatory authorities.

Accordingly, the consequential effects thereof have not yet been reflected in the demat holdings/shareholding pattern as at 31 March 2026.

2. I further draw attention that consequent to approval of the Resolution Plan by the Hon'ble NCLT, Mumbai Bench-IV vide order dated 18 August 2025, the Company has ceased NBFC activities and surrendered its NBFC license. Accordingly, the accompanying financial results have been prepared/restated in accordance with applicable Indian Accounting Standards (Ind AS).
3. As informed to me, the process of handover and transition of management pursuant to implementation of the Resolution Plan has not completed yet and the current management does not presently have complete access to all historical books of account, records, agreements, supporting documents and other relevant information pertaining to certain assets and liabilities of the Company. Consequently, the management is in the process of carrying out detailed verification, reconciliation and fair valuation of assets and liabilities under applicable Ind AS provisions. The consequential accounting impact, adjustments and disclosures, if any, arising from such exercise have not yet been fully determined and incorporated in the accompanying financial results.
4. In view of the significance of the matters stated above and in the absence of sufficient appropriate audit evidence with respect to completeness, valuation, classification and consequential financial effects of the aforesaid matters, I am unable to determine the adjustments, disclosures or possible effects that may be required in the accompanying financial results.

Accordingly, I do not express an opinion on the accompanying financial results of the Company for the quarter and year ended 31 March 2026.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in IND AS, prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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.

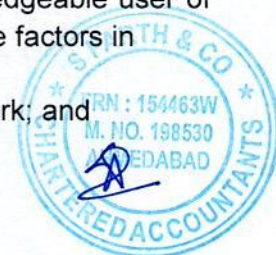
Auditor's Responsibilities for the Audit of the Standalone Financial Results

My objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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 my 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 omission, 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 Act, I am also responsible for expressing my opinion on whether the company has adequate internal financial controls with reference to financial statements 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement. Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. I consider quantitative materiality and qualitative factors in

i) planning the scope of my audit work and in evaluating the results of my work; and



ii) to evaluate the effect of any identified misstatements in the Statement.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by me, as required under the Listing Regulations. My opinion on the Audit of the Standalone Financial Results for the year ended March 31, 2026 is **DISCLAIMER** in respect of this matter.

For S Parth & CO.
Chartered Accountant
Firm Registration Number: 154463W



CA Parth Shah
(Proprietor)
Membership Number: 198530



Date: 30-5-2026
Place: Ahmedabad

UDIN: 26198530ZYTSAF7815

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Statement of Standalone Audited Results for the Quarter and Year Ended on 31st March, 2026

(Rs in lakhs)

| | Particulars | Quarter ended on | | | | |
|-------|---|------------------|---------------|-----------------|---------------|-----------------|
| | | 31.03.2026 | | 31.12.2025 | | 31.03.2025 |
| | | Audited | Unaudited | Audited | Audited | Audited |
| | Income from Operations | | | | | |
| I | Revenue from operation | 76.33 | 82.48 | 384.38 | 328.98 | 384.38 |
| II | Other Income | 20.68 | 0.00 | 2.64 | 20.68 | 2.64 |
| III | Total Income (I + II) | 97.01 | 82.48 | 387.02 | 349.66 | 387.02 |
| IV | Expenses | | | | | |
| | a) Cost of Material Consumed | - | - | - | - | - |
| | b) Purchase and Project Development Expenses | - | - | - | - | - |
| | c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - |
| | d) Employee Benefit Expense | - | - | - | - | - |
| | e) Finance cost | - | - | - | - | - |
| | f) Depreciation & amortization | - | - | - | - | - |
| | g) Other Expenditure | 2.46 | 4.67 | 16.84 | 61.18 | 16.84 |
| | Total Expenses (IV) | 2.46 | 4.67 | 16.84 | 61.18 | 16.84 |
| V | Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV) | 94.55 | 77.81 | 370.18 | 288.48 | 370.18 |
| VI | Exceptional Items | - | 0.00 | 0.00 | 0.00 | 0.00 |
| | Profit/(Loss) before extra ordinary Items and tax (V -VI) | 94.55 | 77.81 | 370.18 | 288.48 | 370.18 |
| VIII | Extra Ordinary Items | - | 0.00 | 0.00 | 0.00 | 0.00 |
| IX | Profit / (Loss) before Tax (VII- VIII) | 94.55 | 77.81 | 370.18 | 288.48 | 370.18 |
| X | Tax expense | | | | | |
| | (i) Current Tax | - | 0.00 | 0.00 | | 0.00 |
| | (ii) Deferred Tax | | | | | |
| XI | Profit (Loss) for the period from continuing operations (IX - X) | - | 0.00 | 0.00 | 0.00 | 0.00 |
| XII | Profit/(loss) from discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XIII | Tax expense of discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XIV | Profit/(loss) from Discontinuing operations (after tax) (XII - XIII) | 94.55 | 77.81 | 370.18 | 288.48 | 370.18 |
| XV | Profit (Loss) for the period (XI + XIV) | 94.55 | 77.81 | 370.18 | 288.48 | 370.18 |
| XVI | Other Comprehensive Income: | | | | | |
| | a. Items that will not be reclassified to profit or loss (Net of tax) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | b. Items that will be reclassified to profit or loss (Net of tax) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XVII | Profit (Loss) and Other comprehensive Income for the period) | 94.55 | 77.81 | 370.18 | 288.48 | 370.18 |
| | Share of Profit / (loss) of associates * | | | | | |
| | Minority Interest* | | | | | |
| XVIII | Net Profit / (Loss) for the year | 94.55 | 77.81 | 370.18 | 288.48 | 370.18 |
| XIX | Paid up equity share capital | 643.98 | 643.99 | 6,995.13 | 643.99 | 6,995.13 |
| | Face value of equity share capital | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| XX | Reserve excluding Revaluation Reserves | 0.00 | | | | |
| | Earnings Per Share (for continuing operation): | | | | | |
| | a) Basic | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | b) Diluted | 0.00 | 0 | 0 | 0 | 0 |
| XXI | Earnings Per Share (for discontinued operation) | | | | | |
| | a) Basic | 0.15 | 1.21 | 0.53 | 4.48 | 0.53 |
| | b) Diluted | 0.15 | 1.21 | 0.53 | 4.48 | 0.53 |
| XXII | Earnings Per Share (for discontinued & continuing operation) | | | | | |
| | a) Basic | 0.15 | 1.21 | 0.53 | 4.48 | 0.53 |
| | b) Diluted | 0.15 | 1.21 | 0.53 | 4.48 | 0.53 |

NOTES:

- 1 The above audited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Board of Directors at its meeting held on 30th May , 2026.
- 2 This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requirement) Regulations, 2015 available on Company's website www.theshivom.com and have been submitted to the BSE Limited (www.bseindia.com).
- 3 The Company was engaged primarily in the business of financing in India and accordingly there are no separate operating segments as per Ind AS 108 dealing with Operating Segments. Post CIRP company has proposed to start business under objectives of "manufacturing of metal & metal based products". However no such business has been started till 31-03-2026.
- 4 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.
- 5 Pursuant to the approved Resolution Plan under the Insolvency and Bankruptcy Code, 2016 ("IBC"), the existing issued, subscribed and paid-up equity share capital of the Company comprising 6,99,51,325 equity shares of Rs.10/- each stands cancelled and restructured in terms of Sections 30 and 31 of the IBC read with the approved Resolution Plan sanctioned by the Hon'ble NCLT. Existing public shareholders shall be issued 1 equity share for every 1,000 equity shares held, subject to applicable adjustments/fractional entitlement treatment. Further, 3,00,000 equity shares shall be allotted to unsecured financial creditors and 60,00,000 fresh equity shares shall be subscribed by the Resolution Applicant/promoter group pursuant to implementation of the Resolution Plan.
Post implementation of the Resolution Plan, the Resolution Applicant/promoter group shall hold approximately 94.99% of the post-resolution paid-up equity share capital of the Company. The Company shall comply with the minimum public shareholding requirements prescribed under Rule 19A of the Securities Contracts (Regulation) Rules, 1957 read with Regulation 38 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and applicable SEBI circulars/guidelines within the timeline as may be permitted/approved by the Stock Exchange(s)/SEBI in accordance with the provisions applicable to companies undergoing CIRP under the IBC.
- 6 The Resolution Applicant proposes to issue and allot 0% Compulsorily Convertible Debentures (CCDs) of face value Rs.1,00,000 each aggregating to Rs.21.46 crore to unsecured financial creditors of Shivom Investment & Consultancy Limited towards settlement of the balance admitted claims, with fractional entitlements rounded off to the nearest whole CCD.
- 7 The Hon'ble NCLT, Mumbai Bench-IV vide order dated 18.08.2025 approved the Resolution Plan of Shivom Investment & Consultancy Limited under the Insolvency and Bankruptcy Code, 2016 ("IBC"). The approved Resolution Plan provides settlement of creditors through cash, CCDs and equity instruments and management/control of the Company now stands vested with the Successful Resolution Applicant.

Further, the application for revocation of suspension of trading and activation of listing of equity shares of the Company has been filed with the Stock Exchange on 16.04.2025 and the same is under process as on the date of this report, being a material disclosure. Upon revocation of suspension and activation of listing, trading in securities of the Company shall recommence and the revised capital structure/shareholding pursuant to the approved Resolution Plan shall accordingly be reflected and updated.

- 8 Post completion of CIRP and pursuant to the approved Resolution Plan by the Hon'ble NCLT, the Company is no longer engaged in NBFC activities. Considering the changed nature of operations and regulatory status, the financial results of the Company have been prepared and restated in compliance with applicable Indian Accounting Standards (Ind AS).

However, as the process of handover and transition of management pursuant to the implementation of Resolution Plan is presently under progress, the current management does not yet have complete access to all historical records, underlying documents, agreements and detailed supporting information pertaining to certain assets and liabilities of the Company. Accordingly, the process of detailed identification, verification and fair valuation of assets and liabilities under the applicable provisions of Ind AS is still under progress and the consequential accounting impact, wherever applicable, has not yet been completely quantified and incorporated in the financial statements.

The management is actively undertaking the aforesaid exercise and necessary adjustments, if any, arising upon completion of such verification and valuation process shall be appropriately accounted for in due course. However, management believes that the pending exercise does not indicate any non-realisation of assets or any material impairment requiring immediate recognition beyond the adjustments already considered in these financial results.

**BY ORDER OF THE BOARD OF DIRECTORS ,
FOR, SHIVOM INVESTMENT & CONSULTANCY LIMITED**

Place: Ahmedabad
Date: 30th May, 2026

Mr. Ravi Dhirajlal Vagadiya
(Managing Director)
DIN : 09187005

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Email id: shivominvestmentslimited@gmail.com **Contact Number:** +91 7984474778

| | Particulars | As at 31st March, 2026 | As at 31st March, 2025 |
|-----------|--|---------------------------|---------------------------|
| I. | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, Plant and Equipment | - | - |
| | (b) Capital work-in-progress | - | - |
| | (d) Goodwill | - | - |
| | (e) Other intangible assets | - | - |
| | (f) Financial assets | | |
| | (i) Investments | - | - |
| | (i) Other financial assets | - | 20.10 |
| | (g) Deferred tax assets (net) | - | - |
| | (h) Other non-current assets | 3404.95 | 4188.74 |
| | | 3404.95 | 4208.84 |
| 2 | Current assets | | |
| | (a) Inventories | - | - |
| | (b) Financial Assets | | |
| | (i) Investments | - | - |
| | (ii) Trade receivables | 1.90 | - |
| | (iii) Cash and cash equivalents | 382.50 | 2.00 |
| | (iv) Other Bank balances | - | - |
| | (v) Loans | - | - |
| | (vi) Other financial assets | | |
| | (c) Other current assets | 35.84 | 11.67 |
| | (d) Current tax assets (Net) | - | 3.23 |
| | | 420.24 | 16.90 |
| | | | |
| | Total Assets | 3825.18 | 4225.74 |
| II | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | (a) Equity Share Capital | 643.99 | 6995.13 |
| | (b) Other Equity | 1428.89 | (5840.73) |
| | | 2072.88 | 1154.41 |
| | Liabilities | | |
| 1 | Non-current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 1750.00 | 3025.00 |
| | (ii) Other Non Current Liabilities | | |
| | (b) Provisions | - | - |
| | (c) Deferred tax liabilities (Net) | - | - |
| | (d) Other non-current liabilities | | |
| | | 1750.00 | 3025.00 |
| 2 | Current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | - | - |
| | (ii) Trade payables | | |
| | (A) Micro enterprises and small enterprises | - | - |
| | (B) Creditors other than micro enterprises and small enterprises | - | 15.49 |
| | (b) Other current liabilities | - | 15.53 |
| | (c) Provisions | 2.30 | 12.89 |
| | (d) Current tax liabilities (Net) | - | 2.43 |
| | | 2.30 | 46.34 |
| | | | |
| | Total Equity and Liabilities | 3825.18 | 4225.74 |

BY ORDER OF THE BOARD OF DIRECTORS
FOR, SHIVOM INVESTMENT & CONSULTANCY LIMITED

Place: Ahmedabad
Date: 30-05-2026

Mr. Ravi Dhirajlal Vagadiya
(Managing Director)
DIN : 09187005

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| Particulars | For the year ended 31st March , 2026 | For the year ended 31st March, 2025 |
|---|--|---|
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit/(Loss) before Tax | 288.48 | 370.18 |
| Add/(Less) : Adjustments for non cash items | | |
| Depreciation | - | - |
| Provision for tax | - | - |
| Add/(Less) : Other adjustments | | |
| (Profit)/Loss on Sale of Tangible/Intangible assets | - | - |
| (Profit)/Loss on sale of Investments | - | - |
| Interest Income | (2.20) | (2.64) |
| Interest and Other Borrowing Cost Paid | - | - |
| Re-measurement gains/loss on defined benefits plan | - | - |
| Operating Profit before Working Capital Changes | 286.28 | 367.54 |
| Add/(Less) : Adjustments for working capital changes | | |
| Changes in Current Assets | | |
| Decrease / (Increase) in Inventory | - | - |
| Decrease / (Increase) in Trade Receivables | (1.90) | - |
| Decrease / (Increase) in Other Financial assets | 20.10 | (20.10) |
| Decrease / (Increase) in loans and other financial assets | - | - |
| Decrease / (Increase) in Current tax assets | 0.80 | - |
| Decrease / (Increase) in Other current assets | (24.16) | (3.78) |
| Changes in Current Liabilities | | |
| (Decrease) / Increase in Trade Payables | (15.49) | - |
| (Decrease) / Increase in Other Current Liabilities | (15.53) | - |
| (Decrease) / Increase in Provisions | (10.59) | - |
| Net cash generated from operations (A) : | 239.51 | 343.66 |
| B NET CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of property, plant & equipment/intangible assets | - | - |
| Investment in subsidiary | - | - |
| Sale of Investments | - | - |
| Sale of property, plant & equipment | - | - |
| Change in other non current assets | 783.79 | (366.92) |
| Interest Income | 2.20 | 2.64 |
| Net cash used in investing activities (B): | 785.99 | (364.29) |
| C CASH FLOW FROM FINANCING ACTIVITIES | | |
| Changes in current borrowings | - | - |
| Changes in non current : other financial liabilities | (1275.00) | 22.50 |
| Changes in non current provisions | - | - |
| Issue of shares during the year | 630.00 | - |
| Interest and Other Borrowing Cost Paid | - | - |
| Dividend paid including Corporate dividend tax | - | - |
| Net cash generated from financing activities (C) : | (645.00) | 22.50 |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C) | 380.50 | 1.88 |
| Cash and cash equipments at the beginning of the year | 2.00 | 0.12 |
| Cash and cash equipments at the end of the year | 382.50 | 2.00 |

ANNEXURE IA

Details as required pursuant to Regulation 30 of the Listing Regulations read with the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

Statement on Impact of Audit Qualifications (for Audit report with Disclaimer of Opinion) submitted along-with Audited Financial Results - (Standalone)

(Amount in Lakhs)

| Statement on Impact of Audit Qualifications for the Quarter and Year ended March 31, 2026 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016] | | | | |
|--|-----|--|---|--|
| 1. | S.N | Particulars | Audited Figures (as reported before adjusting for qualifications) | Audited Figures (Audited figures after adjusting for qualifications) |
| | 1 | Turnover / Total income | 349.66 | 349.66 |
| | 2 | Total Expenditure | 61.18 | 61.18 |
| | 3 | Net Profit/(Loss) | 288.48 | 288.48 |
| | 4 | Earning per shar | 4.48 | 4.48 |
| | 5 | Total Assets | 3825.18 | 3825.18 |
| | 6 | Total Liabilities | 1752.30 | 1752.30 |
| | 7 | Net Worth | 2072.88 | 2072.88 |
| | 8 | Any other financial item(s)(as felt appropriate by the management) | | |
| 2. Audit Qualification (each audit qualification separately): | | | | |
| a. Details of Audit Qualification: Refer Attached report | | | | |
| b. Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion | | | | |
| c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing | | | | |
| d. For Audit Qualification(s) where the impact is quantified by the auditor Management's Views: NA | | | | |
| e. For Audit Qualification(s) where the impact is not quantified by the auditor: | | | | |
| (i) Management's estimation on the impact of audit qualification: NA | | | | |
| (ii) If management is unable to estimate the impact, reasons for the same: Refer Attached report | | | | |
| (iii) Auditor's comments on(i) or (ii)above: Refer Attached report | | | | |
| 3. Signatories | | | | |
| • CEO/Managing Director | | | | |
| • CFO | | | | |
| • Audit Committee Chairman | | | | |
| • Statutory Auditor | | | | |
| • Date: 30.05.2026 | | | | |
| • Place: Ahmedabad | | | | |

SHIVOM INVESTMENT & CONSULTANCY LIMITED

CIN: L32119MH1990PLC300881

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Corp. Office: 4th Floor A-402 Privilon, Behind Iscon Temple, Thaltej Road, Ahmedabad, Ahmadabad City, Gujarat, India, 380054

Email id: shivominvestmentslimited@gmail.com

Contact Number: +91 7984474778

Annexure II

The disclosures required under Regulation 30 of the Listing Regulations, read with SEBI Circular No. SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, concerning the above appointment, is herein below:

Appointment of M/S Patel Soni Shah & Co, Chartered Accountants as Statutory Auditors of the Company

| Particulars | Information |
|--|---|
| Name of the Statutory Auditor | M/S Patel Soni Shah & Co., Chartered Accountants |
| Reason for change viz. appointment , resignation, removal, death or otherwise | Appointment for term of Five Years commencing from 01.04.2026 to 31.03.2031 (New Appointment approved by Board of director on expiry of the Term of existing statutory auditor) |
| Designation | Statutory Auditors |
| Term of appointment/re-appointment | For term of Five Years(5 years) commencing from 01.04.2026 to 31.03.2031 |
| Brief profile of services offered | M/s. Patel Soni Shah & Co. is a prominent Chartered Accountancy firm in Gujarat, India, established in 2006. Headquartered in Rajkot with branches in Morbi, Junagadh, Vadodara, and Kodinar, the firm delivers comprehensive auditing, taxation, financial consulting, and virtual CFO services to regional and international businesses. The firm has been peer reviewed as per the guidelines issued by the Peer Review Board of ICAI. |
| Relationship between directors inter-se | None |
| Information as required pursuant to BSE Circular ref. no. LIST/COMP/14/ 2018-19 and NSE ref. no. NSE/CML/2018/24, dated June 20, 2018. | NA |

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Annexure III

The disclosures required under Regulation 30 of the Listing Regulations, read with SEBI Circular No. SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, concerning the above appointment, is herein below:

Appointment of M/S Ronak Jhuthawat & Co, Chartered Accountants as Secretarial Auditors of the Company

| Particulars | Information |
|---|--|
| Name of the Internal Auditor | M/S Ronak Jhuthawat & Co., Practicing Company Secretaries |
| Reason for change viz. appointment , resignation, removal, death or otherwise | Appointment for term of Five Years commencing from 01.04.2026 to 31.03.2031 (New Appointment approved by Board of director On expiry of the Term of existing secretarial auditor.) |
| Designation | Secretarial Auditor |
| Brief profile of services offered | M/s. Ronak Jhuthawat & Co is a prominent, integrated firm of Practicing Company Secretaries (PCS) registered with the Institute of Company Secretaries of India (ICSI). Established in 2013, the firm specializes in corporate laws, regulatory compliance, and secretarial audits for both unlisted and listed companies. The firm provides end-to-end corporate legal, compliance, and strategic advisory services to businesses across Corporate Law, Audits, Legal Compliances, Statutory Certification, and Due Diligence in various matters. |
| Relationship between directors inter-se | None |
| Information as required pursuant to BSE Circular ref. no. LIST/COMP/14/2018-19 and NSE ref. no. NSE/CML/2018/24, dated June 20, 2018. | NA |

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Annexure IV

The disclosures required under Regulation 30 of the Listing Regulations, read with SEBI Circular No. SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, concerning the above appointment, is herein below:

Appointment of M/s. Dhruvan Dalwadi & Co. Chartered Accountants as Internal Auditors of the Company.

| Particulars | Information |
|---|---|
| Name of the Internal Auditor | M/s. Dhruvan Dalwadi & Co,Chartered Accountants |
| Reason for change viz. appointment , resignation, removal, death or otherwise | Appointment for the Financial year 2026-27. |
| Designation | Internal Auditors |
| Brief profile of services offered | M/s Dhruvan Dalwadi & Co, is an Ahmedabad-based Chartered Accountancy firm. Experienced Chartered Accountant with a demonstrated history of working in various industries. Skilled in Corporate Tax, Financial Advisory, Audit and GST, International Taxation. |
| Relationship between directors inter-se | None |
| Information as required pursuant to BSE Circular ref. no. LIST/COMP/14/2018-19 and NSE ref. no. NSE/CML/2018/24, dated June 20, 2018. | NA |

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ANNEXURE V

Details as required pursuant to Regulation 30 of the Listing Regulations read with the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

Amendment in Memorandum of Association by Adoption of new set of Memorandum of Association in substitution and to the entire exclusion of the existing Memorandum of Association of the Company

| Particulars | Information |
|---|---|
| Details of the amendment to the Articles of Association | The proposed new set of Memorandum of Association is in conformity with the format prescribed in schedule I as per Table 'A' of MOA under the Companies Act, 2013 and incorporates all the changes approved or proposed to be approved by the Board and shareholders from time to time. |
| Purpose/rationale for the amendment | The existing Memorandum of Association is based the provisions of the Companies Act, 1956 (the "erstwhile Act"), altering and adopting the new set of the Memorandum of Association is necessary to bring it in line the prescribed format with the Companies Act, 2013. |
| Effective date of the amendment | The amendment to the MOA shall be effective immediately upon approval of the shareholders of the Bank by way of a special resolution at the forthcoming General Meeting. |

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ANNEXURE VI

Details as required pursuant to Regulation 30 of the Listing Regulations read with the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

Amendment in Article of Association by Adoption of new set of Article of Association in substitution and to the entire exclusion of the existing Article of Association of the Company

| Particulars | Information |
|---|--|
| Details of the amendment to the Articles of Association | The proposed new set of Articles of Association is in conformity with the format prescribed as Table F of Schedule I to the Companies Act, 2013 and incorporates all the changes approved or proposed to be approved by the Board and shareholders from time to time. |
| Purpose/rationale for the amendment | The existing Articles of Association (AOA) of the Company were based on the provisions of the Companies Act, 1956 (the "erstwhile Act") and several regulations in the existing AOA contained reference to specific sections of the erstwhile Act and some regulations in the existing AOA are no longer in conformity with the Companies Act, 2013 (the "new Act"). Accordingly, in order to align the Articles of Association of the Company with the provisions of the Companies Act, 2013, the applicable rules made thereunder, it is proposed to adopt a new set of Articles of Association in substitution of and to the entire exclusion of the existing Articles of Association of the Company. |
| Effective date of the amendment | The amendment to the AOA shall be effective immediately upon approval of the shareholders at the forthcoming General Meeting. |

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Annexure VII

The disclosures required under Regulation 30 of the Listing Regulations, read with SEBI Circular No. SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, concerning the above appointment, is herein below:

Appointment of Mr. Ravi Dhirajlal Vagadiya as Managing Director of the Company

| Particulars | Information |
|---|---|
| Name of the Director | Mr. Ravi Dhirajlal Vagadiya |
| Director Identification Number | 09187005 |
| Designation | Managing Director |
| Reason for change viz. appointment , resignation, removal, death or otherwise | Fixation of the Tenure of appointment & terms of remuneration of Mr. Ravi Dhirajlal Vagadiya as Managing Director of the company, subject to the approval of shareholders at the ensuing AGM. |
| Date of appointment/ cessation (As applicable) & term of appointment | For term of Five Years (5 years) |
| Brief profile (in case of appointment) | He has more than 20 years of experience in managing and operating manufacturing companies, with strong expertise in production processes, business operations, and organizational management. |
| Disclosure of relationships between directors (in case of appointment of a director) | None |
| Information as required pursuant to BSE Circular ref. no. LIST/COMP/14/2018-19 and NSE ref. no. NSE/CML/2018/24, dated June 20, 2018. | We hereby affirm that the Director being appointed is not debarred from holding the office of director by virtue of any order of SEBI or any other such authority. |