IND-AGIV COMMERCE LTD.

Kanara Business Centre, Ghatkopar East Mumbai 400075

Email info@agivavit.com www.agivavit.com ***Phone: +91 22 25003492***

CIN: - L32100MH 1986 PLC039004.

Date: 9th September, 2026

To,

The Manager

BSE Limited, Corporate Relationship Department,

2nd Floor, New Trading Ring, P. J. Towers, Dalal Street,

Mumbai – 400001

Scrip Code: 517077 / ISIN: INE115E01010

Dear Sir/ Madam,

Subject: Sub: Submission of Revised outcome of BoardMeeting incompliance with the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

In connection with the Meeting of Board of Directors held on 9th September 2026 , we are pleased to inform you that we are filing a Board Meeting Outcome.

SR. NO.	***AGENDA***	***OUTCOME***
1.	*Approval of Unaudited 1st Qurterly Report & Financials period ended for 30th June Stand-Alone and Consolidated Account of the Company Proposal for issue of shares*	***The Financials 1st Qtr are Passed by Board and Audit Committee.***

The meeting commenced at 4.00 p.m. and concluded at 4.30 p.m Kindly take the above information on record. Yours faithfully,

For IND-AGIV COMMERCE LIMITED

Lalit Lajpat Chouhan Managing Director DIN: 00081816

IND-AGIV COMMERCE LTD. MUMBAI

Hasmukhbhai G. Sarvaiya
B. Com., F.C.A.
98216 62995
H. G. SARVAIYA & CO.
CHARTERED ACCOUNTANTS
hasmukhgs@gmail.com

Independent Auditor's Report on the quarterly and year to date as 30th June 2026 Consolidated Financial Results of Ind-Agiv Commerce Ltd pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors,
Ind-Agiv Commerce Ltd
Report on the of the Consolidated Un Audited Financial Statements June 30th 26

Opinion

We have audited the accompanying Consolidated quarterly financial results of Ind-Agiv Commerce Ltd ("the Company") for the quarter ended June 2026 and the year-to-date results for the year ended as on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulations 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 Consolidated financial results:

1. are presented in accordance with the requirements of Regulation 33 & 52 of the Listing Regulations in this regard;
2. and 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 quarter ended June 30h ,2026 as well as the year-to-date results for the year ended as on that date.

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(I0) 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 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.

1. 1. The Company has used and under testing multiple ERP Project accounting software for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year details in respect of which has been reported on Partly Manual and Excel sheet.

A. **Statutory Dues Provided but not Paid: Rs. In Lakhs)**

Account Head	PF	ESIC	TDS	Total
IAIIACL	34,795	17,549	17,36,262	17,88,606

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B. OUTSTANDING OVERDUE OF LOANS NBFC etc.

1. The status of Various loan delay EMI and Charges as under:

A	B	C	D	E	F (D+E)	Remarks
Nature Borrowing	Name of Lender	Amount not paid on due date	Principal	Interest & Penal Charges	Total	Remarks
Pre-sales working capital	Redfort Capital Finance co. Pvt ltd I	NA	2,56,65,894	1,81,31,339	4,37,97,233	Matter under Court of law
Pre-sales working capital	Redfort Capital Finance co. Pvt ltd II	NA	1,74,05,816	1,65,50,739	3,39,56,555	Matter under Court of law
Total		NA	4,30,71,710	3,46,82,078	7,77,53,788	Matter under Court of law
Working Capital	Bajaj Fin Serve	1,56,603	14,78,000	1,32,438	17,67,041	under Process of restructuring
Working Capital	Clix Capital	1,60,379	11,50,000	38,995	13,49,374	Company under Process of restructuring
Working Capital	Neo growth Credit Pvt Ltd	3,20,641	875000	62,524	12,58,165	Company under Process of restructuring
Working Capital	Insta Capital	7,06,451	5,50,000	1,56,451	14,12,902	Company under Process of restructuring
Total	11,87,471	11,87,471	4,56,46,710	3,49,40,048	8,17,74,229	Company under Process of restructuring

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1. The Loan from Redfort is declared as NPA the legal Proceeding under Direction of Delhi High Court matter is pending in Arbitration. Management yet to update on Future Action and settlement of the case.
2. Our conclusion on the aforesaid matter is not modified in respect of this matter.

Emphasis of Matter:

1. The Company has decided to restructure its financial resources to align with Over dues Payment statutory dues and over dues of NBFC etc.

2.Company need to finalize EPP Project and Accounting software integration.

2. We did not review the interim financial results of 1 subsidiary included in the statement, whose interim financial results, reflect total assets of 2.43 Lakhs as at June 2026, total revenues of for the quarter Rs.0.00 Lakhs and up to the June 2026 Rs.00.00 Lakhs, total net Loss Rs 0.29 Lakhs for the quarter and Rs. 0.29 Lakhs, up to the June 2026. other comprehensive income of % NIL and NIL and total. These interim financial results have been reviewed by Management Committee, whose unmodified report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the report of the Management and the procedures performed by us as stated in paragraph 4 above. Our conclusion on the Statement is not modified in respect of this matter.

Other Matter:

The results for the quarter ended 30th June 2026 and the corresponding quarter of the previous year are the balancing figures between the audited figures in respect of the full financial year which were subjected to limited review.

HG Sarvaiya

Prop. Hasmukhbhai G. Sarvaiya
Chartered Accountant
Membership Number: 045038
Date: 03/09/2026
Place: Mumbai

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Independent Auditor's Report on the Standalone quarterly and year to date as 30.06.2026 Audited Financial Results of Ind-Agiv Commerce Ltd pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors,
Ind-Agiv Commerce Ltd
Report on the of the Stand-Alone Un Audited Financial Statements June 2026

Opinion

We have audited the accompanying quarterly financial results of Ind-Agiv Commerce Ltd ("the Company") for the quarter ended June 2026 and the year-to-date results for the year ended as on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulations 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 standalone financial results:

1. are presented in accordance with the requirements of Regulation 33 & 52 of the Listing Regulations in this regard;
2. and 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 quarter ended June 30th, 2026 as well as the year-to-date results for the year ended as on that date.

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(I0) 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 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.

1. The Company yet not finalized the operating software, has used and under testing multiple ERP Project accounting software for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year details in respect of which has been reported on Partly Manual and Excel sheet

A. Statutory Dues Provided but not Paid: Rs. In Lakhs)

2. Account Head	PF	ESIC	PT	TDS	Others	Total
IACL	34,795	17,549		17,36,262		17,88,606

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A. OUTSTANDING OVERDUE OF LOANS NBFC etc.

The status of Various loan delay EMI and Charges as under, this has been reviewed by Management on multiple letters/emails and Ledger account. Company is working on restructuring on its total debt with Investor and NBFC, same shall be clear in due Course as Management decide.

Nature Borrowing	Name of Lender	Amount not paid on due date	Principal	Interest & Penal Charges	Total	Remarks
Pre-sales working capital	Redfort Capital Finance co. Pvt ltd I	NA	2,56,65,894	1,81,31,339	4,37,97,233	Matter under Court of law
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Working Capital	Insta Capital	7,06,451	5,50,000	1,56,451	14,12,902	Company under Process of restructuring
Total		13,44,074	4,71,24,710	3.50,75,486	8,35,44,270	Company under Process of restructuring

1. The Loan from Redfort is declared as NPA the legal Proceeding under Direction of Delhi High Court matter is pending in Arbitration. Management yet to update on Future Action and settlement of the case.
2. Our conclusion on the aforesaid matter is not modified in respect of this matter.

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Emphasis of Matter:

1. The Company has decided restructure its financial resources to align with Over dues Payment statutory dues and over dues of NBFC etc.

2.Company need to finalize EPP Project and Accounting software integration.

Other Matter:

The results for the quarter June 2026 and the corresponding quarter of the previous year are the balancing figures between the audited figures which were subjected to limited review

Prop. Hasmukhbhai G. Sarvaiya
Chartered Accountant
Membership Number: 045038
Date: 03/09/2026
Place: Mumbai

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IND-AGIV IND AGIV COMMERCE LTD Multiple Advanced Audio-Visual Solutions

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www.agivavit.com; CIN: L32100MH1986PLC039004

Standalone and Consolidated Statement of UnAudited Financial Results For The Period Ended On 30/06/2026 (Rupees in Lacs)

Sr.No.	Particulars	Standalone				Consolidated			
		For The Quarter		Period End	Prv. Year	For The Quarter		Period Ended	Pr Year
		Period Ended at	Period Ended at	Period Ended at	YearEnded at	Period Ended at	Period Ended	Period	year Ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026	30-06-2026	31-03-2026	30-06-2025	31-03-2026
		UnAudited	Audited	Un Audited	Audited	UnAudited	Audited	Un Audited	Audited
I.	(i) Revenue from Operations	-	-	157.00	245.00	-	6.03	163.62	257.71
II.	(ii) Other Income	-	-	-	24.56	-	-	-	24.56
III.	**Total Income (I + II)**	**-**	**-**	**157.00**	269.56	**-**	**6.03**	**163.62**	282.27
IV.	**Expenses**								
	(a)Cost of Materials Consumed	-	-	117.05	219.25	-	-	116.06	219.35
	(d)Employee benefits expenses	3.85	4.21	26.15	64.58	3.85	6.21	31.85	72.74
	(e) Finance costs	3.13	-	13.82	21.61	3.13	0.01	13.95	21.74
	(f)Depreciation & Amortization Expenses	0.25	0.29	0.45	1.15	0.51	0.33	0.87	1.41
	(g)Other Expenses	3.52	2.30	10.82	15.54	4.01	16.33	11.51	16.33
	Total Expenditure	**10.76**	**6.80**	**168.28**	322.13	**11.49**	**22.87**	**174.23**	**331.57**
V.	**Profit before exceptional Items and tax (III-IV)**	**(10.76)**	**(6.80)**	**(11.28)**	-52.56	**(11.49)**	**(16.84)**	**(10.62)**	**(49.29)**
VI.	Exceptional Items	-	76.57	-	76.57	-	76.57	**-**	76.57
VII.	**Profit before Tax (V - VI)**	**(10.76)**	**(83.37)**	**(11.28)**	**(129.13)**	**(11.49)**	**(93.41)**	**(10.62)**	**(125.86)**
VIII.	**Tax expenses**								
	(1) Current Tax					-	-		
	(2) Current Tax Expense relating to Prior Years	-	-	-		-	-	-	0.00
	(3) Deferred Tax				0.00	-	-	-	0.00
	Total Tax Expenses	**-**	**-**	**-**	0.00	**-**	**-**	**-**	0.00
IX.	**Profit / (Loss) for the period from continuing operations (VII-VIII)**	**(10.76)**	**(83.37)**	**(11.28)**	**(129.13)**	**(11.49)**	**(93.41)**	**(10.62)**	**(125.86)**
X.	Profit/(loss) from discontinued operations	-	-	-	-	-	-	-	-
XI.	Tax expenses of discontinued operations	-	-	-	-	-	-	-	-
XII.	Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-	-	-
XIII.	**Net Profit/(Loss) for the period (IX+XII)**	**(10.76)**	**(83.37)**	**(11.28)**	**(129.13)**	**(11.49)**	**(93.41)**	**(10.62)**	**(125.86)**
XIV.	Other comprehensive income	-	-	-		-	-	-	0.00
	A (i) Items that will not be reclassified to profit or loss	-	-	-		-	-	-	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-		-	-	-	0.00
	B (i) Items that will be reclassified to profit or loss	-	-	-		-	-	-	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-		-	-	-	0.00
	Total Comprehensive Income for the period (XIII+XIV) (Comparing Profit/(Loss) and other Comprehensive Income for the period)	**(10.76)**	**(83.37)**	**(11.28)**	-128.99	**(6.30)**	**(93.41)**	**(10.62)**	-125.86
XVI	Earning per equity share			-1.13					
	1) Basic	-1.76	-4.05	-1.13	-6.27	-0.31	-4.54	-1.06	-14.97
	2) Diluted	-1.76	-4.05		-6.27	-0.31	(4.54)	(1.06)	-14.97

Notes:

The Un Audited Financial Results for the quarter ended 30th June 2026 have been reviewed by the Audit Committee a and approved by the of Directors at their respective meetings
These Audited Consolidated Financial Results are compiled from the Audited Interim Condensed Consolidated Financial Statements for the quarter and Period Ended 30th June 2026, the Audited Interim 2026, the Audited Interim Condensed Standalone Financial Statements for the quarter ended June 30, 2025 andthe Audited Consolidated Financial Statements for the year ended March 31, 2026.

Note: Figures have been regrouped wherever required, in current as well as previous year.

As per our report of even date attached
H G Sarvaiya & Co.
Chartered Accountants
Firm Registration No. 117507 W

H.G. SARVAIYA & CO. MUMBAI 045038 115705W Chartered Accountants

For on Behalf of Ind-Agiv Commerce Ltd

Lalit Chouhan Director DIN No. 00081816

IND-AGIV COMMERCE LTD. MUMBAI