# 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/2026-27/27 Date: 12.09.2026

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

**Subject:** Outcome of the Board Meeting held on Saturday, 12th September, 2026**.**
**Re:** Regularization of Corporate Compliances of Back logged period during CIRP.

**Dear Sir/Madam,**

Pursuant to the regulation 30 & 33(3) of SEBI (LODR) Regulations, 2015, 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, 12th September, 2026, inter-alia, considered the following businesses:

1. **Consideration of Backlogged Financial Results (Non-Submission Period during CIRP):**

- **Audited Financial Results for the Quarter ended March 31, 2025** : The Board reviewed & approved the Audited Financial Statement of the Company for the Fourth quarter and financial year ended on March 31, 2025 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**.

  Further Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby declare that the Statutory Auditors of the Company have issued their Audit Report with an unmodified opinion.

- **Audited Financial Results for Quarter ended June 30, 2025:** The Board reviewed & approved the Audited Financial Statement of the Company for the First Quarter ended on June 30, 2025 in terms of the provisions of Regulation 33 of the Listing Regulations together with the Limited Review Report thereon the same is enclosed herewith as an **Annexure -II.**

The meeting of the Board of Directors commenced at 12:05 PM and concluded at 12:50PM.

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

Yours faithfully,
**For SHIVOM INVESTMENT AND CONSULTANCY LTD.**

PRASHANT GHANSHYAM BHAI UKANI
Digitally signed by PRASHANT GHANSHYAMBHAI UKANI
Date: 2026.09.12 13:16:17 +05'30'

**PRASHANT GHANSHYAMBHAI UKANI**
Director & CFO
DIN: 03406521
Encl: as above

S PARTH & Co
CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED AS ON 31.03.2025**

**To,**
**The Board of Directors**
**Shivom Investment & Consultancy Limited**

**Report on the Audit of Standalone Financial Results**

I have audited the accompanying **Standalone Annual Statement of Financial Results** of **Shivom Investment & Consultancy Limited** (hereinafter referred to as "the Company") for the **quarter and year ended 31st March, 2025**, attached herewith, being submitted by the Company pursuant to the requirements of **Regulation 33 and Regulation 52(4)** read with **Regulation 63** of the **Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended (hereinafter referred to as the "Listing Regulations")

**Opinion**

In my opinion and to the best of our information and according to the explanations given to me, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025.

**Basis for Opinion**

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 Companies Act, 2013 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 I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Managements and Board of Directors' Responsibilities for the Standalone Annual 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.

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

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

My objectives are to obtain reasonable assurance about whether the standalone annual 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 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

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 standalone annual 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 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 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 Act, I am also responsible for expressing my opinion through a separate report on the complete set of financial statements 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 in the standalone annual financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. If I conclude that a material uncertainty exists, I required to draw attention in my auditor's report to the related disclosures in the standalone annual 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent 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 our audit work and in evaluating the results of our 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.

- I also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.

**Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the standalone financial statements of the current period. These matters were addressed in the context of my audit of the standalone financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

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. However, as an ISIN has not yet been allotted for such shares, the shares are presently held in physical form and have not been admitted to the depository system.

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.

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.

My opinion is not modified in respect of this matter.

I have determined depending upon the facts and circumstances of the entity and the audit, that there are no other key audit matters to communicate in the Auditor's Report except stated above and under Basis for Opinion.

**Other Matter(s)**

The standalone annual financial results include the results for the quarter ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year. My Opinion on the standalone annual financial results is not modified in respect of this matter.

**For, S Parth & Co**
**Chartered Accountants**
**Firm Registration Number: 154463W**

Parth
Ashokkumar Shah

Digitally signed by Parth
Ashokkumar Shah
Date: 2026.09.12 13:10:19
+05'30'

**CA Parth Shah**
**Proprietor**
**Membership Number: 198530**
**UDIN:26198530TCSWLZ1261**

**Date:12-09-2026**
**Place: Ahmedabad**

# SHIVOM INVESTMENT & CONSULTANCY LIMITED

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**CIN:** L32119MH1990PLC300881 **Email id:** shivominvestmentslimited@gmail.com **Contact Number:** +91 7984474778

**(Amount In Laks.)**

| | Particulars | Note No. | As at 31st March, 2025 | As at 31st March, 2024 |
|---|---|---|---|---|
| I. | **EQUITY AND LIABILITIES** | | | |
| | **Shareholders' Funds** | | | |
| | (a) Share Capital | 1 | 6,995.13 | 6,995.13 |
| | (b) Reserve and Surplus | 2 | (5,840.73) | (6,210.90) |
| | **Non-current liabilities** | | | |
| | (a) Long-term borrowings | 3 | 3,023.94 | 3,002.50 |
| | (b) Deferred Tax Liability (Net) | | | |
| | **Current liabilities** | | | |
| | (a) Short-term borrowings | | | |
| | (b) Trade payables | 4 | 15.49 | 15.49 |
| | (c) Other current liabilities | | - | - |
| | (d) Short-term provisions | 5 | 30.85 | 30.85 |
| | **TOTAL** | | **4,224.68** | **3,833.07** |
| II. | **ASSETS** | | | |
| | **Non- Current Assets** | | | |
| | (a) Property, Plant & Equipments | | | |
| | Tangible Assets | | | |
| | Intangible Assets | | | |
| | (b) Non-current investments | | | |
| | (c) Long-term Loans & Advances | 6 | 4,185.24 | 3,818.32 |
| | **Current assets** | | | |
| | (a) Inventories | | | |
| | (b) Trade receivables | | | |
| | (c) Cash & Cash Equivalents | 7 | 22.10 | 0.13 |
| | (d) Short-term loans and advances | 8 | 17.34 | 14.62 |
| | **TOTAL** | | **4,224.68** | **3,833.07** |

Place: Ahmedabad
Date: 12.09.2026

**For & on behalf of Shivom Investment & Consultancy Limited**

PRASHANT GHANSHYAM BHAI UKANI — Digitally signed by PRASHANT GHANSHYAMBHAI UKANI Date: 2026.09.12 12:52:54 +05'30'

**Prashant Ghanshyambhai Ukani**
Director & CFO
DIN: 03406521

Vagadia Ravi Dhirajlal — Digitally signed by Vagadia Ravi Dhirajlal Date: 2026.09.12 12:54:37 +05'30'

**Ravi Dhirajlal Vagadiya**
Managing Director
DIN: 09187005

# SHIVOM INVESTMENT & CONSULTANCY LIMITED

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**CIN:** L32119MH1990PLC300881 **Email id:** shivominvestmentslimited@gmail.com **Contact Number:** +91 7984474778

**Statement of Standalone Audited Results for the Quarter and Year Ended on 31st March, 2025**

(Rs in lakhs)

| | Particulars | Quarter ended on | | | Year ended on | |
|---|---|---|---|---|---|---|
| | | 31.03.2025 | 31.12.2024 | 31.03.2024 | 31.03.2025 | 31.03.2024 |
| | | Audited | Unaudited | Audited | Audited | Audited |
| | **Income from Operations** | | | | | |
| I | Revenue from operation | 384.38 | - | 16.55 | 384.38 | 16.55 |
| II | Other Income | 2.64 | - | 1311.59 | 2.64 | - |
| III | Total Income ( I + II) | **387.02** | **-** | **1328.13** | **387.02** | **16.55** |
| 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 | - | - | - | - | 3.03 |
| | e) Finance cost | - | - | - | - | 61.40 |
| | f) Depreciation & amortization | - | - | - | - | - |
| | g) Other Expenditure | 16.84 | - | 0.10 | 16.84 | 0.74 |
| | Total Expenses (IV) | **16.84** | **-** | **0.10** | **16.84** | **65.17** |
| V | Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV) | 370.18 | - | 1328.03 | 370.18 | (48.62) |
| VI | Exceptional Items | - | - | - | - | - |
| | Profit/(Loss)before extra ordinary Items and tax (V -VI) | 370.18 | - | 1328.03 | 370.18 | (48.62) |
| VIII | Extra Ordinary Items | - | - | - | - | - |
| IX | Profit / (Loss)before Tax (VII- VIII ) | 370.18 | - | 1328.03 | 370.18 | (48.62) |
| X | Tax expense | - | | | | |
| | (i) Current Tax | - | - | - | - | - |
| | (ii) Deferred Tax | - | - | - | - | - |
| XI | Profit (Loss) for the period from continuing operations (IX - X) | - | - | - | - | - |
| XII | Profit/(loss) from discontinuing operations | - | - | - | - | - |
| XIII | Tax expense of discontinuing operations | - | - | - | - | - |
| XIV | Profit/(loss) from Discontinuing operations (after tax) (XII - XIII) | 370.18 | - | 1328.03 | 370.18 | (48.62) |
| XV | Profit (Loss) for the period (XI + XIV) | 370.18 | - | 1328.03 | 370.18 | (48.62) |
| XVI | Other Comprehensive Income: | | | | | |
| | a. Items that will not be reclassified to profit or loss (Net of tax) | - | - | - | - | - |
| | b. Items that will be reclassified to profit or loss (Net of tax) | - | - | - | - | - |
| XVII | Profit (Loss) and Other comprehensive Income for the period ) | 370.18 | - | 1328.03 | 370.18 | (48.62) |
| | Share of Profit / (loss) of associates * | | | | | |
| | Minority Interest* | | | | | |
| 16 | Net Profit / (Loss) for the year | 370.18 | - | 1328.03 | 370.18 | (48.62) |
| XVIII | Paid up equity share capital | **6,995.13** | **6,995.13** | **6,995.13** | **6,995.13** | **6,995.13** |
| | Face value of equity share capital | **10.00** | **10.00** | **10.00** | **10.00** | **10.00** |
| 18 | Reserve excluding Revaluation Reserves | | | | | |
| XIX | Earnings Per Share (for continuing operation): | | | | | |
| | a) Basic | - | - | - | - | - |
| | b) Diluted | - | - | - | - | - |
| XX | Earnings Per Share (for discontinued operation) | | | | | |
| | a) Basic | 0.53 | - | 1.90 | 0.53 | 0.07 |
| | b) Diluted | 0.53 | - | 1.90 | 0.53 | 0.07 |
| XXI | Earnings Per Share (for discontinued & continuing operation) | | | | | |
| | a) Basic | 0.53 | - | 1.90 | 0.53 | 0.53 |
| | b) Diluted | 0.53 | - | 1.90 | 0.53 | 0.53 |

NOTES:

1 Audited Fianncial statements have been approved by the board as on 13.12.2025. However the audited Financial Results for the quarter ended 31st March, 2025 have been reviewed by Audit committee of the Board and approved and adopted by Boad of Directors at its meeting held on 12-9-2026.

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 Requierment ) 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, whereever 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. However, as an ISIN has not yet been allotted for such shares, the shares are presently held in physical form and have not been admitted to the depository system.
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.

Place: Ahmedabad
Date: 12.09.2026

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

Vagadia Ravi Dhirajlal
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Date: 2026.09.12 12:56:40 +05'30'

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

# SHIVOM INVESTMENT & CONSULTANCY LIMITED

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**CIN:** L32119MH1990PLC300881 **Email id:** shivominvestmentslimited@gmail.com **Contact Number:** +91 7984474778

**(Amount In Laks.)**

| | | Year ended March 31, 2025 | Year ended March 31, 2024 |
|---|---|---|---|
| **A.** | **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| | Net Profit/(Loss) before Tax | 370.19 | (48.62) |
| | *Add/(Less) : Adjustments for non cash items* | | |
| | Depreciation | - | - |
| | *Add/(Less) : Other adjustments* | | |
| | Fixed assets written off | - | - |
| | Deffered tax written off | - | |
| | Interest Income | (370.19) | - |
| | Operating Profit before Working Capital Changes | **0.00** | **(48.62)** |
| | *Add/(Less) : Adjustments for working capital changes* | | |
| | **Changes in Current Assets** | | |
| | Decrease / (Increase) in Inventory | - | - |
| | Decrease / (Increase) in Trade Receivables | - | - |
| | Decrease / (Increase) in Other bank balances | - | - |
| | Decrease / (Increase) in loans and other financial assets | - | - |
| | Decrease / (Increase) in Current tax assets | - | - |
| | Decrease / (Increase) in Other current assets | - | - |
| | **Changes in Current Liabilities** | | |
| | (Decrease) / Increase in Trade Payables | - | - |
| | (Decrease) / Increase in Other Current Liabilities | - | - |
| | (Decrease) / Increase in Provisions | - | - |
| | Less: Direct Taxes Paid (Net of Refund) | - | - |
| | **Net cash generated from operations :** | **0.00** | **(48.62)** |
| **B** | **NET CASH FLOW FROM INVESTING ACTIVITIES** | | |
| | Purchase of property, plant & equipment/intangible assets | - | - |
| | Change in loans and advances | 21.74 | |
| | Sale of property, plant & equipment | - | - |
| | Interest Income | - | - |
| | **Net cash used in investing activities :** | **21.74** | **-** |
| **C** | **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| | Changes in current borrowings | - | - |
| | Changes in non current borrowings | - | - |
| | Interest and Other Borrowing Cost Paid | - | - |
| | **Net cash generated from financing activities :** | **-** | **-** |
| | NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | **21.74** | **(48.62)** |
| | CASH AND CASH EQUIVALENTS AS ON OPENING BALANCE | **0.11** | **0.00** |
| | CASH AND CASH EQUIVALENTS AS CLOSING BALANCE | **21.85** | **0.11** |

**Notes:**
1. The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) statement of cash flows.

2. Purchase of property, plant & equipment / intangible assets include movement of capital work-in-progress during the year.

**For Shivom Investment & Consultancy Limited**

Place: Ahmedabad

Date: 12.09.2026

PRASHANT GHANSHYAMBHAI UKANI
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Date: 2026.09.12 13:01:00 +05'30'

Vagadia Ravi Dhirajlal
Digitally signed by Vagadia Ravi Dhirajlal
Date: 2026.09.12 12:58:12 +05'30'

| | |
|---|---|
| **Prashant G. Ukani** | **Ravi D. Vagadiya** |
| Director & CFO | Managing Director |
| DIN: 03406521 | DIN: 09187005 |

S PARTH & Co
CHARTERED ACCOUNTANTS

# LIMITED REVIEW REPORT

Review report to:
The Board of Directors
**SHIVOM INVESTMENT & CONSULTANCY LIMITED**

I have reviewed the accompanying statement of unaudited financial results of **SHIVOM INVESTMENT & CONSULTANCY LIMITED** ("the Company") for the quarter ended 30th June, 2025 (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, read with SEBI Circular No. CIR/CFD/CMDl/80/2019 dated 19th July, 2019.

This statement is the responsibility of the Company's management and has been approved by the Board of Directors. My responsibility is to issue a report on these financial statements based on my review.

I conducted my 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 I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. I have not performed an audit and accordingly, **I do not express an audit opinion.**

Based on my review conducted as above, nothing has come to my attention that causes us to believe that the accompanying statement of unaudited 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 read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement

**The Hon'ble National Company Law Tribunal, Mumbai ("NCLT"), by an order dated 07-Feb-2024, admitted the Corporate Insolvency Resolution Process ("CIRP") application filed by financial creditors and appointed Mr. Nimai Gautam Shah [IBBI/IPA-001/IP-P00154/2017-2018/10323] as the Interim Resolution Professional. In the first meeting of the Committee of Creditors ("COC"), the IRP was appointed as the Resolution Professional (RP), and the same was confirmed by the adjudicating bench.**

**The Company was acquired under CIRP as a going concern through a resolution plan which was approved by the COC committee, and the NCLT has also given approval of the same vide order dated 18-Aug-2025. The new management has implemented the resolution plan and is in the process of reviving the company and has sufficient resources and availability of funds for effective revival of the company.**

**As the Company was under the Corporate Insolvency Resolution Process as per the order of the Hon'ble National Company Law Tribunal, Ahmedabad Bench, under the provisions of the Insolvency and Bankruptcy Code, 2016 (IBC), trading and dealing in the securities of the Company is already suspended by the Stock Exchange for violation of SEBI Stock Exchange Regulations. The unaudited financial results of the previous year, which were pending during the period of the erstwhile management, have now been prepared with the efforts of the ex-Resolution Professional and the new management. The same have been signed by the new management and are to be filed under the signature of the new management.**

I have not reviewed the accompanying financial results and other financial information for the quarter ended 30th June, 2024 which has been presented solely based on the information compiled by the Management and bas been approved by the Board of Directors.

**For, M/s. S PARTH & CO**
**Chartered Accountants**
Firm Registration Number: 154463W

Parth Ashokkumar Shah
Digitally signed by Parth Ashokkumar Shah
Date: 2026.09.12 13:10:57 +05'30'

**SD/-**
**CA Parth Shah**
**Proprietor**
**Membership Number: 198530**
Place: Ahmedabad

Date: 12-09-2026
**UDIN: 26198530FXSMDT7672**

# SHIVOM INVESTMENT & CONSULTANCY LIMITED

**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, Gujarat, India, 380054

**CIN:** L32119MH1990PLC300881 **Email id:** shivominvestmentslimited@gmail.com **Contact Number:** +91 7984474778

**Un-Audited financial results for the Quarter Ended on 30th June, 2025**

(Rs in lakhs)

| | Particulars | Quarter ended on | | | Year ended on |
|---|---|---|---|---|---|
| | | 30.6.2025 | 31.3.2025 | 30.6.2024 | 31.03.2025 |
| | | Unaudited | Audited | Audited | Audited |
| | **Income from Operations** | | | | |
| I | Revenue from operation | 84.68 | 384.38 | - | 384.38 |
| II | Other Income | - | 2.64 | - | 2.64 |
| III | Total Income ( I + II) | **84.68** | **387.02** | **-** | **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 | 6.04 | 16.84 | - | 16.84 |
| | Total Expenses (IV) | **6.04** | **16.84** | **-** | **16.84** |
| V | Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV) | 78.64 | 370.18 | - | 370.18 |
| VI | Exceptional Items | - | - | - | - |
| | Profit/(Loss)before extra ordinary Items and tax (V -VI) | 78.64 | 370.18 | - | 370.18 |
| VIII | Extra Ordinary Items | - | - | - | - |
| IX | Profit / (Loss)before Tax (VII- VIII ) | 78.64 | 370.18 | - | 370.18 |
| X | Tax expense | - | - | | |
| | (i) Current Tax | - | - | - | - |
| | (ii) Deferred Tax | - | - | - | - |
| XI | Profit (Loss) for the period from continuing operations (IX - X) | - | - | - | - |
| XII | Profit/(loss) from discontinuing operations | - | - | - | - |
| XIII | Tax expense of discontinuing operations | - | - | - | - |
| XIV | Profit/(loss) from Discontinuing operations (after tax) (XII - XIII) | 78.64 | 370.18 | - | 370.18 |
| XV | Profit (Loss) for the period (XI + XIV) | 78.64 | 370.18 | - | 370.18 |
| XVI | Other Comprehensive Income: | | | | |
| | a. Items that will not be reclassified to profit or loss (Net of tax) | - | - | - | - |
| | b. Items that will be reclassified to profit or loss (Net of tax) | - | - | - | - |
| XVII | Comprising Profit (Loss) and Other comprehensive Income for | 78.64 | 370.18 | - | 370.18 |
| | Share of Profit / (loss) of associates * | | | | |
| | Minority Interest* | | | | |
| 16 | Net Profit / (Loss) for the year | 78.64 | 370.18 | - | 370.18 |
| XVIII | Paid up equity share capital | **6,995.13** | **6,995.13** | **6,995.13** | **6,995.13** |
| | Face value of equity share capital | **10.00** | **10.00** | **10.00** | **10.00** |
| 18 | Reserve excluding Revaluation Reserves | | | | |
| XIX | Earnings Per Share (for continuing operation): | | | | |
| | a) Basic | - | - | - | - |
| | b) Diluted | - | - | - | - |
| XX | Earnings Per Share (for discontinued operation) | | | | |
| | a) Basic | 0.11 | 0.53 | - | 0.53 |
| | b) Diluted | 0.11 | 0.53 | - | 0.53 |
| XXI | Earnings Per Share (for discontinued & continuing operation) | | | | |
| | a) Basic | 0.11 | 0.53 | - | 0.53 |
| | b) Diluted | 0.11 | 0.53 | - | 0.53 |

NOTES:

1 The above Unaudited Financial Results for the quarter ended June 30, 2025 were reviwed by the Audit Committee and approved by the Board of Directors at its meeting held on September 12, 2026. The statutory auditors of the company have carried out the limited review of these Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The aforesaid Financial Results for the quarter ended on June 30, 2025 have been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 The Hon'ble National Company Law Tribunal, Mumbai (“NCLT") by an order dated 07-Feb-2024 admitted the Corporate Insolvency Resolution Process (CIRP”) application filed by financial creditors and appointed Mr. Nimai Gautam Shah [IBBI/IPA-001/IP-P00154/2017-2018/10323] as Interim Resolution Professional. In the first meeting of Committee of Creditors (“COC”), IRP was appointed as a RP, Same has been confirmed by adjudicating bench. The Company was acquired under CIRP as a going concern through a resolution plan which was approved by COC committee, NCLT has also given approval of the same vide order dated 18-Aug-2025. New management has implemented resolution plan and is in process of reviving the company and has enough resources and availability of funds for effective revival of the company.

As the Company was under Corporate Insolvency Resolution Process as per order of Hon’ble National Company Law Tribunal, Ahmedabad Bench, under the provisions of the Insolvency and Bankruptcy Code, 2016 (IBC), the trading to deal in securities of the Company is already suspended by the Stock Exchange for violation of SEBI Stock Exchange Regulations. The unaudited financial results of previous year which was pending during the period of erstwhile management but with efforts of ex resolution professional and new management it has been prepared now and signed by

4 Previous period’s figures have been regrouped/rearranged wherever necessary, to confirm to the current period’s

Place: Ahmedabad
Date: 12.09.2026

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

Vagadia Ravi Dhirajlal

Digitally signed by Vagadia Ravi Dhirajlal
Date: 2026.09.12 12:59:43 +05'30'

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