

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 12:56:11
+05'30'

PRASHANT GHANSHYAMBHAI UKANI

Director & CFO

DIN: 03406521

Encl: as above

**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

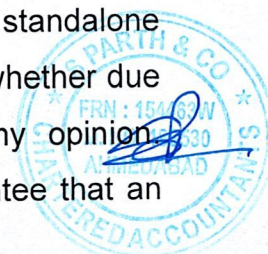
The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other 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

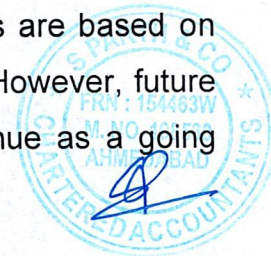
My objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not 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.

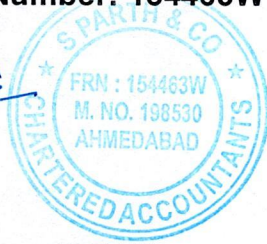
I have determined depending upon the facts and circumstances of the entity and the audit, that there are no other key audit matters to communicate in the Auditor's Report except stated above and under Basis for Opinion.



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



CA Parth Shah
Proprietor
Membership Number: 198530
UDIN: 26198530TCSWL1261

Date: 12-9-2026
Place: Ahmedabad

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					
Particulars	(Rs in lakhs)				
	Quarter ended on			Year ended on	
	31.03.2025 Audited	31.12.2024 Unaudited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 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 Financial 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 Board 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 Requirement) Regulations, 2015 available on Company's website www.theshivom.com and have been submitted to the BSE Limited ([www. bseindia.com](http://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 Comparison , 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. 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

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

SHIVOM INVESTMENT & CONSULTANCY LIMITED

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(Rs. In Lakhs)

	Particulars	As at 31-03-2025	As at 31-03-2024
I.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Investment property	-	-
	(d) Goodwill	-	-
	(e) Other intangible assets	-	-
	(f) Intangible assets under evelopment	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Other financial assets	20.10	-
	(i) Deferred tax assets (net)	-	-
	(i) Other non-current assets	4188.74	3821.81
		4208.84	3821.81
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	2.00	0.12
	(iv) Other Bank balances	-	-
	(v) Loans	-	0.00
	(vi) Other financial assets	-	-
	(c) Current tax assets (Net)	11.67	7.90
	(d) Other current assets	3.23	3.23
		16.90	11.24
	Total Assets	4225.74	3833.06
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	6995.13	6995.13
	(b) Other Equity	(5840.73)	(6210.91)

		1154.41	784.22
	Liabilities		
1	Non-current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	3025.00	3002.50
	(ii) Trade payables		
	Total outstanding due of		
	(A) Micro enterprises and small enterprises	-	-
	(B) Creditors other than micro enterprises and small enterprises	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
		3025.00	3002.50
2	Current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables		
	Total outstanding due of		
	(A) Micro enterprises and small enterprises	-	-
	(B) Creditors other than micro enterprises and small enterprises	15.49	15.49
	(iii) Other financial liabilities	-	15.53
	(b) Other current liabilities	15.53	12.89
	(c) Provisions	12.89	2.43
	(d) Current tax liabilities	2.43	
		46.34	46.34
	Total Equity and Liabilities	4225.74	3833.06

**For and on behalf of the Board,
SHIVOM INVESTMENT & CONSULTANCY LIMITED**

**Place: Ahmedabad
Date: 12.09.2026**

PRASHANT GHANSHYAM BHAI UKANI
Digitally signed by PRASHANT GHANSHYAM BHAI UKANI
Date: 2026.09.12 12:57:59 +05'30'
**Prashant Ghanshyambhai
Ukani
Director & CFO
DIN: 03406521**

Vagadia Ravi Dhirajlal
Digitally signed by Vagadia Ravi Dhirajlal
Date: 2026.09.12 12:59:27 +05'30'
**Ravi Dhirajlal
Vagadiya
Managing Director
DIN: 09187005**

SHIVOM INVESTMENT & CONSULTANCY LIMITED

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(Rs. In Lakhs)

	Particulars	Year ended 31-03-2026	Year ended 31-03-2025
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before Tax	370.18	(48.62)
	Add/(Less) : Adjustments for non cash items		
	Depreciation		
	Provision for tax		
	Written off Capital Work-in-progress		
	Add/(Less) : Other adjustments		
	(Profit)/Loss on Sale of Tangible/Intangible assets		
	Interest Income	(2.64)	
	Interest and Other Borrowing Cost Paid		
	Sundry balance written off		
	Reversal of provision for doubtful debts		
	Reversal of Provision for expected credit loss		
	Operating Profit before Working Capital Changes	367.54	(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 Current Assets	(20.10)	0.10
	Decrease / (increase) in Short term loans & Advances		
	Decrease / (Increase) in Current tax assets		
	Decrease / (increase) in Other Current financial assets	(3.78)	27.10
	Changes in Current Liabilities		
	(Decrease) / Increase in Trade Payables		0.19
	(Decrease) / Increase in Other Current Liabilities		(4.99)
	(Decrease) / Increase in Other Current Financial Liabilities		
	(Decrease) / Increase in Provisions		
	(Decrease) / Increase in Current tax liabilities (Net)		
	Net cash generated from operations :	343.66	(26.22)
	Net Tax paid		
	Net cash flow generated from operating activities	343.66	(26.22)
B	NET CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant & equipment/intangible assets		
	Sale of property, plant & equipment		242.50
	Change in other non current assets	(366.92)	(795.20)
	Interest Income	2.64	
	Net cash used in investing activities	(364.29)	(552.70)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from issue of shares		
	Changes in current borrowings		
	Changes in non current borrowings	22.50	64.45
	Capital Expenses		
	Interest and Other Borrowing Cost Paid		
	Dividend paid including Corporate dividend tax		
	Net cash generated from financing activities	22.50	64.45
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1.88	(514.47)
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	0.12	514.59
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	2.00	0.12

Notes:

1. The
2. Purchase of property, plant & equipment / intangible assets include movement of capital work-in-progress during the year.
3. Cash and cash equivalents comprises :

Particulars	As at 31.03.2025	As at 31.03.2024
Balances in current account with banks	1.94	0.06
Cash on hand	0.06	0.06
Cash and cash equivalents in Cash Flow Statement	2.00	0.12

4. Ind AS 7 cash flow requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liability arising from financing activities, including both changes arising from cash flows and non cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities, to meet disclosure requirement.

Particulars	As at 31.03.2025	cash changes	As at 31.03.2024
Borrowings - Non Current	0.02	1098.89	1098.90
Borrowings - Current	0.02	2696.69	2696.71

**For and on behalf of the Board,
SHIVOM INVESTMENT & CONSULTANCY LIMITED**

Place: Ahmedabad
Date: 12.09.2026

PRASHANT Digitally signed by
PRASHANT
GHANSHYA
MBHAI
UKANI
Date: 2026.09.12
12:58:21 +05'30'
Prashant Ghanshyambhai
Ukani
Director & CFO
DIN: 03406521

Vagadia Digitally signed by
Vagadia Ravi
Dhirajlal
Date: 2026.09.12
12:58:59 +05'30'
Ravi Dhirajlal
Vagadiya
Managing Director
DIN: 09187005