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/2026-27/34 Date: 04.11.2026

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 Wednesday, November 04 , 2026**.**
Re: Regulation 30 & 33 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. Wednesday, 04th November, 2026, has *inter-alia,* considered and approved Un-audited Financial Results of the Company for the quarter and half yearly ended on September 30, 2026 in terms of the provisions of Regulation 33 of the Listing Regulations together with the Limited Review Report issued by the Statutory Auditors of the Company thereon .

A Copy of the Un-audited Financial Results of the Company for the quarter and half yearly ended on September 30, 2026 together with the Limited Review Report is enclosed herewith as an Annexure -I.

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

The meeting of the Board of Directors commenced at 01:00 PM and concluded at 02:00 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
Digitally signed by PRASHANT GHANSHYAMBHAI UKANI
Date: 2026.11.04 14:17:21 +05'30'

PRASHANT GHANSHYAMBHAI UKANI
Director & CFO
DIN: 03406521

Encl: as above

INDEPENDENT AUDITOR'S REVIEW REPORT

on the Unaudited Standalone Financial Results
for the Quarter and Half Year Ended 30th September 2026

To the Board of Directors of

SHIVOM INVESTMENT & CONSULTANCY LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Shivom Investment & Consultancy Limited ("the Company") for the quarter ended 30th September 2026 and the year-to-date results for the period 1st April 2026 to 30th September 2026 ("the Statement"), which includes the Unaudited Standalone Statement of Assets and Liabilities as at 30th September 2026 and the Unaudited Standalone Statement of Cash Flows for the half year then ended, being submitted by the Company pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid recognition and measurement principles and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

5. We draw attention to the stakeholders that the company had altered its Main Object from investment & consultancy to manufacturing during the preceding year. This transition was part of the strategic revival plan by the new management following the Corporate Insolvency Resolution Process (CIRP). Our conclusion is not modified in respect of this matter.

Other Matter

6. The Statement includes the results for the quarter ended 30th September 2026 and the year-to-date figures for the period from 1st April 2026 to 30th September 2026. The financial results for the quarter and half year ended 30th September 2026 have been subjected to our limited review. Our conclusion is not modified in respect of this matter.

For PATEL SONI SHAH & CO.
Chartered Accountants
Firm's Registration No.: 127904W

CA Jasmin K. Aghera
Partner
Membership No.: 512713
UDIN: 26512713IMRANJ8678

Place: Ahmedabad
Date: 04/11/2026

SHIVOM INVESTMENT & CONSULTANCY LIMITED

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

CIN: L32119MH1990PLC300881 | Tel: +91 7984474778 | Email: shivominvestmentslimited@gmail.com |

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ANF HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In Lacs)

S No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Revenue from Operations					170.17	328.98
	(b) Other Income	68.49	71.35	85.49	139.84		2.20
	Total Income	**68.49**	**71.35**	**85.49**	**139.84**	**170.17**	**331.18**
2	**Expenses:**						
	(a) Cost of material consumed						
	(b) Purchase of Stock-in-trade						
	('c) Changes in inventories of FG, WIP & Stock in trade						
	(d) Employee benefits expense	5.27	1.5		6.77		
	(e) Finance Costs						
	(f) Depreciation and amortisation expense						
	(g) Other Expenses	11.96	3.6	48.02	15.56	54.06	61.18
	Total Expenses	**17.23**	**5.1**	**48.02**	**22.33**	**54.06**	**61.18**
3	**Profit/ (Loss) before exceptional and tax (1-2)**	**51.26**	**66.25**	**37.47**	**117.51**	**116.11**	**270**
4	**Exceptional Items**						
5	**Profit/ (Loss) before Tax (3-4)**	**51.26**	**66.25**	**37.47**	**117.51**	**116.11**	**270**
6	**Tax Expense**						
	Current Tax						
	Deffered Tax			18.48		18.48	
	Short/Excess Provision for Income Tax						-18.48
7	**Net Profit/ (Loss) after tax (5-6)**	**51.26**	**66.25**	**55.95**	**117.51**	**134.59**	**288.48**
8	**Other Comprehensive Income**						
	Total Other Comprehensive Income for the period	**0**	**0**	**0**	**0**	**0**	**0**
9	**Total Comprehensive Income/ (Loss) for the period (7+8)**	**51.26**	**66.25**	**55.95**	**117.51**	**134.59**	**288.48**
10	**Paid up Equity Share Capital**	**643.99**	**643.99**	**643.99**	**643.99**	**643.99**	**643.99**
	(Face Value of Re.10/- per share)	**64.399**	**64.399**	**64.399**	**64.399**	**64.399**	**64.399**
11	**Earning per Equity Share**						
	Basic EPS (Rs.)	0.80	1.03	0.87	1.82	2.09	4.48
	Diluted EPS (Rs.)	0.80	1.03	0.87	1.82	2.09	4.48

Notes:

1 Previous Period/Year figures have been restated/ regrouped wherever necessary to make them comparable.

2 In the currentquarter, primary income of the company is mainly from interest from advances given and there is no other revenue segment in the quarter.

2 The Statement of unaudited financial result for the quarter ended 30th September 2026 & Half Year Ended 2026 has been reviewed by the Audit Committee and has been approved and taken on record by the Board of Directors at their meeting held on 04/11/2026. The Statutory Auditors have carried out a Limited Review for the Quarter ended 30th September, 2026 and have issued an unqualified report thereon.

3 Theses Financial results have been prepared in accordance with the Indian Accounting Standard (Ind-AS) prescribed under Section 133 of the Company Act, 2013, read with relevant rules issued thereunder.

4 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.

5 The Financial Results of the Company are available on Company's website and also on the website of BSE Limited, i.e. www.bseindia.com, where the Shares of the Company are listed

For M/S PATEL SONI SHAH & CO.
Chartered Accountants

CA Jasmin K Aghera
Partner
Membership No. 512713
Firm Reg. No. 127904W
UDIN : 26512713IMRANJ8678

PATEL SONI SHAH & CO. CHARTERED ACCOUNTANTS CA INDIA

By Order of the Board
For, SHIVOM INVESTMENT & CONSULTANCY LIMITED

Vagadia Ravi Dhirajlal
Digitally signed by Vagadia Ravi Dhirajlal
Date: 2026.11.04 14:15:53 +05'30'

Name: Ravi Dhirajlal Vagadiya
Designation: Managing Director
DIN: 09187005
Date: 04/11/2026
Place: Ahmedabad

SHIVOM INVESTMENT & CONSULTANCY LIMITED

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

CIN: L32119MH1990PLC300881 | Tel: +91 7984474778 | Email: shivominvestmentslimited@gmail.com |

Unaudited Standalone Statement of Cash Flow for the Half Year Ended 30th September, 2026

Rs. In Lacs

SR No.	Particulars	Unaudited		Audited
		Half Year Ended 30-09-2026	Half Year Ended 30 09-2025	Year Ended 31-03-2026
	A. Cash Flows from Operating Activities			
	Net Profit / (Loss) before Tax	117.51	116.11	270.00
	Adjustments for:			
	Depreciation and Amortisation Expense			
	Provision for Tax			18.48
	Interest Income		-116.11	-2.20
	Operating Profit before Working Capital Changes	**117.51**	**0.00**	**286.28**
	Changes in Working Capital:			
	(Increase)/decrease in inventories			
	(Increase)/decrease in trade receivables	1.90		-1.90
	(Increase)/decrease in loans and other financial assets			20.10
	(Increase)/decrease in other assets (current and non-current)	-335.57		-24.16
	Increase/(decrease) in trade payables			-15.49
	Decrease / (Increase) in Current tax assets			0.80
	Increase/(decrease) in other financial liabilities, other liabilities and provisions	2.74		-26.12
	Cash Generated from Operations	-213.42	0.00	239.51
	Income Taxes Paid (Net)			
A.	**Net Cash from Operating Activities**	**-213.42**	**0.00**	**239.51**
	B. Cash Flows from Investing Activities			
	Purchase of property, plant & equipment/intangible assets	-2.01		
	Change in loans and advances		38.66	783.79
	Interest Received			2.20
B.	**Net Cash from Investing Activities**	**-2.01**	**38.66**	**785.99**
	C. Cash Flows from Financing Activities			
	Proceeds from Issue of Equity Shares			630.00
	Change in Non Current - Other Financial Liabilities			-1275.00
C.	**Net Cash from/(used in) Financing Activities**	**0.00**	**0.00**	**-645.00**
D.	**Net Increase/(Decrease) in Cash & Cash Equivalents (A + B + C)**	**-215.43**	**38.66**	**380.50**
	Cash & Cash Equivalents at Beginning of Year	382.50	21.85	2.00
	Cash & Cash Equivalents at End of Year	167.07	60.51	382.50

For M/S PATEL SONI SHAH & CO.
Chartered Accountants

CA Jasmin K Aghera
Partner
Membership No. 512713
Firm Reg. No. 127904W
UDIN : 26512713IMRANJ8678

PATEL SONI SHAH & CO. CHARTERED ACCOUNTANTS CA INDIA

By Order of the Board
For, SHIVOM INVESTMENT & CONSULTANCY LIMITED

Vagadia Ravi Dhirajlal
Digitally signed by Vagadia Ravi Dhirajlal
Date: 2026.11.04 14:16:21 +05'30'

Name: Ravi Dhirajlal Vagadiya
Designation: Managing Director
DIN: 09187005
Date: 04/11/2026
Place: Ahmedabad

SHIVOM INVESTMENT & CONSULTANCY LIMITED

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

CIN: L32119MH1990PLC300881 | Tel: +91 7984474778 | Email: shivominvestmentslimited@gmail.com |

UNADITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER,2026

PART I- BALANCE SHEET

(Rs. In Lacs)

	Particulars	As At 30/09/2026	As At 31/03/2026
I	**ASSETS**		
	A. Non-current assets		
	Property, Plant and Equipment	2.01	0.00
	Capital work-in-progress		
	Investment property		
	Goodwill		
	Other intangible assets		
	Intangible assets under development		
	Biological assets other than bearer plants		
	Financial assets		
	(i) Investments		
	(ii) Trade receivables		
	(iii) Loans		
	(iv) Other financial assets		
	Deferred tax assets (net)		
	Other non-current assets	3150.81	3404.94
	Total Non Current Assets...	**3152.82**	**3404.94**
	B. Current assets		
	Inventories		
	Financial assets		
	(i) Cash and cash equivalents	167.07	382.50
	(ii) Trade receivables		1.90
	(iii) Bank balances other than (iii) above		
	(iv) Short Term Advances		
	(v) Other financial assets		
	Current tax assets (net)		
	Other current assets	625.54	35.84
	Total Current Assets...	**792.61**	**420.24**
	Total Assets...	**3945.43**	**3825.18**

PATEL SONI SHAH & CO. CHARTERED ACCOUNTANTS * CA INDIA

II	**EQUITY AND LIABILITIES**		
	A. Equity		
	(a) Equity share capital	643.99	643.99
	(b) Other equity	1546.40	1428.89
	Equity Attributable to Shareholders...	**2190.39**	**2072.88**
	B. Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	1750.00	1750.00
	(ii) Trade payables		
	(iii) Other financial liabilities		
	(b) Provisions		
	(c) Deferred tax liabilities (net)		
	(d) Other non-current liabilities		
	Total Non Current Liabilities...	**1750.00**	**1750.00**
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings		
	(ii) Trade payables		
	A) total outstanding dues of micro enterprises and small enterprises		
	(B) total outstanding dues of creditors other than micro and small enterprises		
	(iii) Other financial liabilities		
	(b) Other current liabilities	3.24	
	(c) Provisions	1.80	2.30
	(d) Current tax liabilities (net)		
	Total Current Liabilities...	**5.04**	**2.30**
	Total Equity and Liabilities...	**3945.43**	**3825.18**

For M/S PATEL SONI SHAH & CO.
Chartered Accountants

CA Jasmin K Aghera
Partner
Membership No. 512713
Firm Reg. No. 127904W
UDIN : 26512713IMRANJ8678

By Order of the Board
For, SHIVOM INVESTMENT & CONSULTANCY LIMITED

Vagadia Ravi Dhirajlal
Digitally signed by Vagadia Ravi Dhirajlal
Date: 2026.11.04 14:16:41 +05'30'

Name: Ravi Dhirajlal Vagadiya
Designation: Managing Director
DIN: 09187005
Date: 04/11/2026
Place: Ahmedabad