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
CIN: L74140MH1990PLC300881
Email ID: shivominvestmentslimited@gmail.com
Contact No. : +91 79844 74778

Date: 25-11-2025

To,
The Manager – Corporate Relations
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Subject: Outcome of Board Meeting of the Board of Directors

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with applicable provisions, we hereby inform you that the Meeting of the Board of Directors of the Company Shivom Investment & Consultancy Limited was held today i.e., Saturday, 13th December, 2025 at 01:00 P.M. at the corporate Office of the Company. And Concluded at 06.00 P.M.

The Board, inter-alia, considered and approved the following:

1. To approve & taken on record the unaudited financial results (Standalone) for the Half Year ended 30th September, 2025 along with Limited Review Report of Auditors thereon.
2. Approval Account of the Company for the Financial Year ended 31-03-2025
3. Approval of Board Report
4. Approval of Secretarial Audit Report
5. Appointment of Scrutiniser for Annual General Meeting
6. Appointment of Depository for the E-voting at AGM
7. Notice of AGM to be held on 30-12-2025 as Consent of the 95 % Shareholders received.
8. Appointment of Statutory Auditors for a period of one year.
9. Regularisation of Directors appointed after completion of CIRP Process
10. Application for Reservation of Name for the change of Name
11. Alteration in Main Object Clause

This is for your information and records.

Thanking You.

FOR SHIVOM INVESTMENT & CONSULTANCY LIMITED.

PRASHANT GHANSHYAMBHAI UKANI

Digitally signed by PRASHANT GHANSHYAMBHAI UKANI
Date: 2025.12.13 18:03:30 +05'30'

PRASHANT GHANSHYAMBHAI UKANI
Director
DIN: 03406521

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
CIN: L74140MH1990PLC300881
Email ID: shivominvestmentslimited@gmail.com
Contact No. : +91 79844 74778

Annexure – A

Disclosure required under Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September 2015, are as under: -

Sr. No	Particulars	Details
1.	Brief profile (in case of appointment)	Not Applicable
2.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure B

Company is in the search of suitable candidate for the position of Company secretary.

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30/09/2025

(All amounts are in Lakhs unless otherwise stated)

Particulars	Three Months Ended on 30.09.2025	Three Months Ended on 30.06.2025	Three Months Ended on 30.09.2024	Half Year Ended on 30.09.2025	Half Year Ended on 30.09.2024	Year ended on 31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations	85.49	84.68	-	170.17	-	384.38
2. Other Income	-	-	-	-	-	2.64
3. **Total Revenue (1+2)**	**85.49**	**84.68**	**-**	**170.17**	**-**	**387.02**
4. **Expenses**	-					
Cost of Materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-
Change in inventories of Finished Goods,Work-in-Process and Stock-in-Trade	-	-	-	-	-	-
Employees benefits expenses	-	-	-	-	-	-
Finance Cost	-	-	-	-	-	-
Depreciation and Amortisation expense	-	-	-	-	-	-
Other Expenses	48.02	6.04	-	54.06	-	16.83
Total Expneses	**48.02**	**6.04**	**-**	**54.06**	**-**	**16.83**
5. **Profit before exceptional and extraordinary items and tax (3 - 4)**	37.47	78.64	-	116.11	-	370.19
6. Exceptional Items	-	-	-	-	-	-
7. **Profit before extraordinary items and tax (5 - 6)**	37.47	78.64	-	116.11	-	370.19
8. Extraordinary items	-	-	-	-	-	-
9. **Profit before tax (7- 8)**	37.47	78.64	-	116.11	-	370.19
10. Tax Expenses						
a) Current Tax	-	-	-	-		-
b) Deferred tax	(18.48)	-	-	(18.48)	-	
11. **Profit/(Loss) for the period from continuing operations (9 - 10)**	**55.95**	78.64	-	134.59	-	370.19
12. **Profit/(Loss) from discontinuing operations**	-	-	-	-	-	-
13. Tax expense of discontinuing operations	-	-	-	-	-	-
14. Profit/(Loss) from Discontinuing operations (after tax) (12-13)	-	-	-	-	-	-
15. **Profit/(Loss) for the period (11 + 14)**	**55.95**	**78.64**	-	134.59	-	370.19
16. Other comprehensive income net of taxes	-	-	-	-	-	-
17. **Total comprehensive income for the period (15+16)**	**55.95**	**78.64**	-	134.59	-	370.19
18. Paid -up equity share capital(Face Value of Rs.10/-Per Share)	643.99	6,995.13	6,995.13	643.99	6,995.13	6,995.13
19.i Earing Per Share(EPS) (before extraordinary items)						
(Of Rs. 10/- each) (Not annualised except last coloumn)						
(a) Basic	0.09	0.01	-	0.21	-	0.05
(b) Diluted	0.09	0.01	-	0.21	-	0.05
ii Earing Per Share(EPS) (after extraordinary items)						
(Of Rs. 10/- each) (Not annualised except last coloumn)						
(a) Basic	0.09	0.01	-	0.21	-	0.05
(b) Diluted	0.09	0.01	-	0.21	-	0.05

tes:

The above Unaudited Financial Results for the quarter ended September 30, 2025 were reviwed by the Audit Committee and approved by the Board of Directors at its meeting held on December 13,2025. 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.

The aforesaid Financial Results for the quarter ended on September 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.

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 the new management and to be filed under signature of new management.

Previous period's figures have been regrouped/rearranged wherever necessary, to confirm to the current period's classification.

For and on behalf of the Board of Directors
PRASHANT GHANSHYAMBHAI UKANI

PRASHANT GHANSHYAM BHAI UKANI

Digitally signed by PRASHANT GHANSHYAMBHAI UKANI
Date: 2025.12.13 18:00:30 +05'30'

Date: 13th December , 2025
Place:Ahmedabad

Director
DIN: 03406521

SHIVOM INVESTMENT & CONSULTANCY LIMITED

Balance Sheet as at 30th September, 2025

(Amount in Rs. Lakhs)

	Particulars	Note No.	As at 30-09-2025	As at 31-03-2025
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		**3,642.37**	**4,188.75**
	(iv) Other financial assets			
	(i) Deferred tax assets (net)			
	(j) Other non-current assets			
			3,642.37	4,188.75
2	**Current assets**			
	(a) Inventories			
	(b) Financial Assets			
	(i) Investments			
	(ii) Trade receivables			
	(iii) Cash and cash equivalents		60.51	22.09
	(iv) Other Bank balances			
	(v) Loans			
	(vi) Other financial assets			
	(c) Current tax assets (Net)			
	(d) Other current assets		17.51	13.84
			78.02	35.93
	Total Assets		**3,720.39**	**4,224.68**
II	**EQUITY AND LIABILITIES**			
	Equity			
	(a) Equity Share capital		643.99	6,995.13
	(b) Other Equity		1,275.00	-5,840.74
	(c) CCD		1,750.00	
			3,668.99	1,154.39
	Liabilities			
1	**Non-current liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings		50.00	2,862.50
	(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			
			50.00	2,862.50
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			
	(iii) Other financial liabilities			
	(b) Other current liabilities		1.40	162.50
	(c) Provisions			**45.29**
	(d) Current tax liabilities (Net)			-
			1.40	207.79
	Total Equity and Liabilities		**3,720.39**	**4,224.68**

For and on behalf of the Board of Directors

PRASHANT GHANSHYAMBHAI UKANI

PRASHANT GHANSHYAMBHAI UKANI

Digitally signed by PRASHANT GHANSHYAMBHAI UKANI
Date: 2025.12.13 18:00:48 +05'30'

Date: 13th December , 2025
Place:Ahmedabad

Director
DIN: 03406521

SHIVOM INVESTMENT & CONSULTANCY LIMITED

CASH FLOW STATEMENT FOR THE SIX MONTH ENDED 30TH SEPTEMBER, 2025

				(Rupees in Lacs)
			Half Year ended	Year ended
			September 30,2025	March 31,2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**			
	Net Profit/(Loss) before Tax		116.11	370.19
	Add/(Less) : Adjustments for non cash items			
	Depreciation		0.00	0.00
	Provision for tax		0.00	0.00
	Written off Capital Work-in-progress			
	Add/(Less) : Other adjustments			
	(Profit)/Loss on Sale of Tangible/Intangible assets		0.00	
	Interest Income		(116.11)	(370.19)
	Interest and Other Borrowing Cost Paid		0.00	0.00
	Re-measurement gains/loss on defined benefits plan		0.00	0.00
	Operating Profit before Working Capital Changes		**(0.00)**	**0.00**
	Add/(Less) : Adjustments for working capital changes			
	Changes in Current Assets			
	Decrease / (Increase) in Inventory		0.00	0.00
	Decrease / (Increase) in Trade Receivables		0.00	0.00
	Decrease / (Increase) in Other bank balances		0.00	0.00
	Decrease / (Increase) in loans and other financial assets		0.00	0.00
	Decrease / (Increase) in Current tax assets		0.00	0.00
	Decrease / (Increase) in Other current assets		0.00	0.00
	Changes in Current Liabilities			
	(Decrease) / Increase in Trade Payables		0.00	0.00
	(Decrease) / Increase in Other Current Liabilities		0.00	0.00
	(Decrease) / Increase in Other Current Financial Liabilities		0.00	0.00
	(Decrease) / Increase in Provisions		0.00	0.00
	Net cash generated from operations :		**(0.00)**	**0.00**
B	**NET CASH FLOW FROM INVESTING ACTIVITIES**			
	Purchase of property, plant & equipment/intangible assets		0.00	0.00
	Sale of property, plant & equipment		0.00	0.00
	Change in loans and adv		38.66	21.74
	Interest Income		0.00	0.00
	Net cash used in investing activities :		**38.66**	**21.74**
C	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Proceeds from issue of shares		0.00	0.00
	Changes in current borrowings		0.00	0.00
	Changes in non current borrowings		0.00	0.00
	Capital Expenses		0.00	0.00
	Interest and Other Borrowing Cost Paid		0.00	0.00
	Dividend paid including Corporate dividend tax		0.00	0.00
	Net cash generated from financing activities :		**0.00**	**0.00**
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**38.66**	**21.74**
	CASH AND CASH EQUIVALENTS op balance		**21.85**	**0.11**
	CASH AND CASH EQUIVALENTS closing balance		**60.51**	**21.85**

For and on behalf of the Board of Directors

PRASHANT GHANSHYAMBHAI UKANI

PRASHANT GHANSHYAMBHAI UKANI

Digitally signed by PRASHANT GHANSHYAMBHAI UKANI
Date: 2025.12.13 18:01:01 +05'30'

Director

DIN: 03406521

Date: 13th December , 2025

Place:Ahmedabad

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 September, 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/CMD1/80/2019 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 September, 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

S PARTH & CO
FRN : 154463W
M. NO. 198530
AHMEDABAD
CHARTERED ACCOUNTANTS

CA Parth Shah
Proprietor
Place: Ahmedabad
Date: 13th December, 2025
UDIN: 25198530BMOGBH2572

Membership No: 198530
FRN No: 154463W