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/2026-27/24 Date: 14.08.2026

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 Friday, 14th August, 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. Friday, 14th August, 2026, has *inter-alia,* considered and approved Un-audited Financial Results of the Company for the quarter ended on June 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 ended on June 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 12:30PM and concluded at 01:15 PM.
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: 2026.08.14 13:35:11 +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 Ended 30th June 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 June 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

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.

PATEL SONI SHAH & CO. Chartered Accountants

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 31st March 2026, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the relevant financial year, which were subjected only to a limited review by us. 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: 26512713LKWPIZ1416

Place: Ahmedabad
Date: 14/08/2026

SHIVOM INVESTMENT & CONSULTANCY LIMITED

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Statement of standalone unaudited Financial Statements for the Quarter ended 30th June 2026

(Rupees in Lacs)

	Particulars	QUARTER ENDED			Year Ended
		30.06.2026 Unaudited	31.03.2026 Audited	30.06.2025 Unaudited	31.03.2026 Audited
I.	Revenue From Operations	71.35	76.33	84.68	328.98
II.	Other Income	0.00	2.20	0.00	20.68
III.	**Total Income (I+II)**	**71.35**	**78.53**	**84.68**	**349.66**
IV.	**EXPENSES**				
	Cost of materials consumed	-	-	-	
	Purchases of Stock-in-Trade				
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-		
	Employee benefits expense	1.50	-		
	Finance costs	-	-		
	Depreciation and amortization expense	-	-	-	
	Other expenses	3.59	2.46	6.04	61.18
	Total expenses (IV)	**5.09**	**2.46**	**6.04**	**61.18**
V.	Profit/(loss) before exceptional items and tax (III- IV)	66.26	76.07	78.64	288.49
VI.	Exceptional Items		-	-	
VII.	**Profit/(loss) before tax (V-VI)**	**66.26**	**76.07**	**78.64**	**288.49**
VIII.	Tax expense:				
	(i) Current tax	0.00	0.00	0.00	
	(ii) Deferred tax	0.00	0.00	0.00	
IX.	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**66.26**	**76.07**	**78.64**	**288.49**
X	Profit/(loss) from discontinued operations		0.00	0.00	
XI	Tax expense of discontinued operations		0.00	0.00	
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	
XIII	**Profit/(loss) for the period (IX+XII)**	**66.26**	**76.07**	**78.64**	**288.49**
XIV	Other Comprehensive Income	0.00	0.00	0.00	
	Tax on OCI	0.00	0.00		
XV	**Total Comprehensive Income for the period (XIII+XIV)**	**66.26**	**76.07**	**78.64**	**288.49**
XVI	**Earnings per equity share :**				
	Face Value of Share Rs.10/- each				
	(1) Basic	1.03	1.18	0.01	4.48
	(2) Diluted	1.03	1.18	0.01	4.48

Notes accompanying to the financial statements

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

CA Jasmin K Aghera
Partner
Membership No. 512713
Firm Reg. No. 127904W
UDIN: 26512713LKWPIZ1416

Date : 14/08/2026
Place : Ahmedabad

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

PRASHANT GHANSHYAMBHAI UKANI

Prashant G Ukani
Director & CFO
DIN: 03406521

Vagadia Ravi Dhirajlal

Ravi D Vagadiya
Managing Director
DIN: 09187005

Notes

1. In the current quarter, primary income of the company is mainly from Interest from advances given and there is no other revenue segment in the quarter.
2. The above Unaudited financial results of the Company have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Standards) Rules, 2015 and as per Regulation 33 of the SEBI (LODR) Regulations, 2015. These results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 14th July, 2026. The Statutory Auditors have carried out a Limited Review for the Quarter ended 30th June, 2026 and have issued an unqualified report thereon.
3. 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.
4. 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