

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/2026-27/08

Date: 23.06.2026

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

Subject: Revised Outcome of the Board Meeting held on Friday, 12th June, 2026.

Re: Regularization of Corporate Compliances of Back logged year during CIRP.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 & 33(3) and other applicable provisions of SEBI (LODR) Regulations, 2015 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, 12th June, 2026, has inter-alia, considered the following businesses:

1. Audited Financial Results for Backlogged Years during CIRP : The Board reviewed & approved the Audited Financial Statement of the Company for the Fourth quarter and financial year ended on March 31, 2024 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.

Pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations, the Company hereby declares that the Audit Reports on the Annual Audited Standalone Financial Statements and Results of the Company for the financial year ended 31st March 2024 with a modified opinion and Details as required pursuant to the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 same is enclosed herewith as an Annexure -IA.

Approved Audited Financial Statements for the financial year 2023-24 including Balance Sheet as on 31st March 2024 and, Statement of Profit and Loss and the Cash Flow Statement for the financial year ended 31st March 2024 and Auditor's Report there on.

The meeting of the Board of Directors commenced at 12.15 AM and concluded at 1:00 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

Director & CFO

DIN: 03406521

Encl: as above

Independent Auditor's Report

To the Members of **SHIVOM INVESTMENT & CONSULTANCY LIMITED**

Report on the Audit of the Standalone Financial Statements

Qualified Opinion

I have audited the accompanying standalone financial statements of **SHIVOM INVESTMENT & CONSULTANCY LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my 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, 2024, its profit/loss and its cash flows for the year ended on that date subject my remark below.

1. No provision has been made in the books of account for gratuity as per note no. 15(B)(25), which is not in accordance with Accounting Standard 15.
2. As disclosed by the management, pursuant to the approval of the Resolution Plan under the Insolvency and Bankruptcy Code, 2016 ("IBC") by the Hon'ble National Company Law Tribunal ("NCLT"), Mumbai Bench-IV vide order dated 18 August 2025, the Company has undergone significant restructuring. The Resolution Plan, inter alia, provides for cancellation/restructuring of existing equity share capital, allotment of shares to financial creditors and issuance of fresh equity shares to the Resolution Applicant. However, the implementation of certain actions under the Resolution Plan, including completion of procedural formalities and approvals from Stock Exchange(s), NSDL/CDSL and other regulatory authorities, remains pending as at the reporting date. Consequently, the accounting and disclosure impact of such restructuring, including its effect on share capital, securities premium, earnings per share and related disclosures, has not been fully determined or incorporated in the accompanying financial statements.
3. Consequent to the approval and implementation of the Resolution Plan, the Company has ceased its Non-Banking Financial Company ("NBFC") activities and surrendered its NBFC registration. However, the accompanying financial statements have been prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("AS") instead of the applicable Indian Accounting Standards ("Ind AS"). Read with Note 15 of the Financial Statements, In my opinion, the preparation of financial statements under Accounting Standards instead of the applicable Ind AS framework constitutes a departure from the prescribed financial reporting framework. The impact of such departure on the accompanying financial statements has not been determined.

4. Further, as represented by the management, the process of transition and handover pursuant to implementation of the Resolution Plan is still under progress and the present management does not have complete access to historical books of account, agreements, records, supporting documents and other relevant information relating to certain assets, liabilities and transactions of the Company. Consequently, management is in the process of carrying out detailed verification, reconciliation and valuation of assets and liabilities in accordance with the applicable financial reporting framework.
5. In the absence of complete records and sufficient appropriate audit evidence, I am unable to verify the completeness, existence, valuation, classification and recoverability of certain assets and liabilities, and consequently I am unable to determine whether any adjustments, reclassifications, impairments, write-backs or additional disclosures may be necessary in respect of the accompanying financial statements.

Accordingly, I am unable to quantify the financial effects of the matters stated above on the accompanying financial statements.

Basis for Opinion

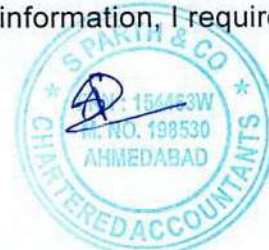
I have conducted the audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I 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 the 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.

Information other than the financial statements and auditors' report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's Report including Annexures to the Director's Report, but does not include the standalone financial statements and my auditor's report thereon.

My opinion on the standalone financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the standalone financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or my knowledge obtained during the course of my audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I required to report that fact. I have nothing to report in this regard.



Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements 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 financial statements.

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 financial statements, 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 Companies Act, 2013, I am also responsible for expressing my opinion on whether the company has adequate internal financial controls system 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 made by management.
- Conclude on the appropriateness of management's 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 Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, I give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, I report that:
 - a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief are necessary for the purposes of my audit.
 - b) In my opinion, **proper books of account as required by law have been kept by the Company except the qualifications mentioned above** so far as it appears from my examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.



- d) In my opinion, the aforesaid financial statements does not comply with the Ind AS specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to my separate Report in 'Annexure B'.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in my opinion and to the best of my information and according to the explanations given to me, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 read with Schedule V of the Act.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to me:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there are any material foreseeable losses.
 - iii. There is no amounts which is required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused

me to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

- v. No dividend have been declared or paid during the year by the company.
- vi. Erstwhile management, Resolution professional of the company has not used such accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log) facility and the same has not been operated throughout the year for all transactions recorded in the software. Since the accounting software with audit trail has not been meed, the question of it being tampered with and preserved by the company does not arise.

Place:-Ahmedabad

Date: 12-06-2026

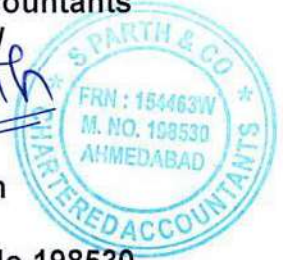
UDIN:26198530ZG1SEVZ2386

For M/s. S Parth & Co.
Chartered Accountants
FRN: 154463W

Parth Shah

CA Parth Shah
(Proprietor)

Membership No.198530



The Annexure referred to in paragraph 1 of My Report on "Other Legal and Regulatory Requirements".

I report that:

- i. The Company does not have any Property, Plant & Equipment's being tangible or intangible, hence the said clause is not applicable.
- ii. Company does not have any inventory. Company does not deal in any type of sale of goods. Hence the said clause is not applicable.
- iii. **The Company has not made investment, provided guarantee or security but granted multiple loans to companies, firms, Limited Liability Partnerships or other parties during the year without specifying the terms or period of repayment. Of Rs. 43.72 crore during the year**
- iv. As per managements representation letter, In respect of loans, investments, guarantees and security, the provisions of section 185 and 186 of the companies Act, 2013 have been complied with.
- v. The Company has not accepted any deposits within the meaning of section 73 to 76 or any other relevant provisions of the Companies Act, 2013.
- vi. As company was earlier NBFC and has not carried out any activities other than that, The maintenance of cost records has been exempted by the Central Government under sub section (1) of section 148 of the Companies Act, 2013.
- vii. To the best of my knowledge and according to the information and explanations given to me, **the Company has not been regular in depositing the undisputed statutory dues consisting of Goods and service tax, Provident fund, Employees' state insurance, income tax, sales tax, service tax, customs duty, excise duty, value added tax, cess and other statutory dues with the appropriate authorities. As per Audited Books of accounts TDS of Rs. 15.53 Lakhs and Income tax of Rs. 2.43 Lakhs are outstanding.**
- viii. According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- ix.
 - a. **The Company has defaulted in repayment of loans or borrowings or in interest to any lender. And hence the company has been through Insolvency bankruptcy process. However after the implementation of resolution plan no such defaults have been occurred.**
 - b. The Company has not been declared willful defaulter by any bank or financial institution or other lender.
 - c. Company does not have obtained any term loans.
 - d. In my opinion, funds raised on short term basis have not been utilised for long term



purposes.

- e. The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- f. The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. In my opinion, company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans. Company has not made any preferential allotment or private placement of shares or convertible debentures during the year.
- xi. To the best of my knowledge and according to the information and explanations given to me:
 - a. No fraud by the Company or any fraud on the Company has been noticed or reported during the year.
 - b. No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
 - c. No whistle-blower complaints had been received by the Company during the year.
- xii. The Company is not a Nidhi Company as defined in section 406 of the Companies Act, 2013.
- xiii. In my opinion, all transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- xiv.
 - a. According to the information and explanations given by the management, the Company does not have any internal audit system commensurate with the size and nature of its business;
 - b. There is no appointment of Internal audit and hence no report has been received by me
- xv. In case of non-cash transactions with directors or persons connected with him, if any, the provisions of section 192 of the Companies Act, 2013 have been complied with.
- xvi.
 - a. The Company is registered under section 45-IA of the Reserve Bank of India Act, 1934.
 - b. The Company has not conducted any Non-Banking Financial or Housing Finance activities during the year without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
 - c. The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.



- d. The Group does not have not more than one CIC as part of the Group.
- xvii. **The company has incurred cash losses of Rs. 48.62 Lakhs during the financial year and loss of Rs. 4900.70 Lakhs in the immediately preceding financial year.**
- xviii. There has been no resignation of the statutory auditors during the year.
- xix. On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, **I am of the opinion that material uncertainty exists as on the date of the audit report that the Company is capable of meeting its liabilities existing at the balance sheet date as and when they fall due within a period of one year from the balance sheet date considering the balances are outstanding of Pre-CIRP period.**
- xx. The provision of section 135 are not applicable to the Company.
- xxi. The company is not required to prepare consolidated financial statement and hence this clause is not applicable.

Place:-Ahmedabad

Date: 12-06-2026

UDIN: 26198530ZGSEU22386

For M/s. S Parth & Co.
Chartered Accountants
FRN: 154463W

Parth Shah

CA Parth Shah
(Proprietor)
Membership No.198530



Report on Internal Financial Controls with reference to financial statements**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

I have audited the internal financial controls over financial reporting of **SHIVOM INVESTMENT & CONSULTANCY LIMITED** ("the Company") as of March 31, 2024 in conjunction with my audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that are operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

My responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my audit. I conducted my audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. My audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

I believe that the audit evidence I have obtained are not sufficient and appropriate to provide a basis for my audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

According to the information and explanation given to me and based on my audit, various material weaknesses as detailed in the earlier portion of my audit report have been identified as at March 31, 2024.

A 'material weakness' is deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual financial statement will not be prevented or detected on timely basis.

In my opinion, due to the effects/possible effects of the material weaknesses described above on the achievement of the objective of the control criteria, I am unable to opine whether the Company has maintained, in all material respects, an adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.



I have considered the material weaknesses identified and reported in determining the nature, timing, and extend of the audit tests applied in my audit of year ended March 31, 2024 financial statements of the Company, and these material weaknesses does affect my opinion on the financial statements of the Company.

Place:-Ahmedabad

Date: 12-06-2026

UDIN: 26198530ZGSEUZ2386

For M/s. S Parth & Co.

Chartered Accountants

FRN: 154463W

Parth Shah

CA Parth Shah

(Proprietor)

Membership No.198530



SHIVOM INVESTMENT & CONSULTANCY LIMITED

CIN : L32119MH1990PLC300881

Balance Sheet as at 31st March, 2024**(Amount In Lacs.)**

Particulars		Note No.	As at 31st March, 2024	As at 31st March, 2023
I.	EQUITY AND LIABILITIES			
	Shareholders' Funds			
	(a) Share Capital	1	6,995.13	6,995.13
	(b) Reserve and Surplus	2	(6,210.90)	(6,162.28)
	Non-current liabilities			
	(a) Long-term borrowings	3	3,002.50	2,938.04
	(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	35.65
	TOTAL		3,833.06	3,822.03
II.	ASSETS			
	Non- Current Assets			
	(a) Property, Plant & Equipments			
	Tangible Assets			
	Intangible Assets			
	(b) Non-current investments	6	-	242.50
	(c) Long-term Loans & Advances	7	3,818.31	3,026.72
	Current assets			
	(a) Inventories			
	(b) Trade receivables			
	(c) Cash & Cash Equivalents	8	0.13	514.59
	(d) Short-term loans and advances	9	14.62	38.22
	TOTAL		3,833.06	3,822.03

Significant Accounting Policies &
Notes forming part of Financial Statements 1 to 15

As per our report of even date,

M/s. S PARTH & CO.

(Chartered Accountants)

FRN NO:- 154463W

Parth

Ashokkumar

Shah

CA Parth Shah**Proprietor****Membership No: 198530****UDIN:-26198530ZGSEUZ2386**

Date:- 12th June, 2026

Place:- Ahmedabad

For, SHIVOM INVESTMENT & CONSULTANCY LIMITED

For and on behalf of the Board of Directors

PRASHANT
GHANSHYAM
BHAI UKANI**Prashant Ukani****Director****DIN: 03406521**Vagadia
Ravi

Dhirajlal

Ravi Vagadiya**Director****DIN: 09187005**

SHIVOM INVESTMENT & CONSULTANCY LIMITED

CIN : L32119MH1990PLC300881

Profit and Loss Statement for the period ended on 31st March, 2024

(Amount In Lacs.)

Particulars		Note No.	2023-24	2022-23
I.	Revenue From Operations	10	16.55	350.18
II.	Other Income	11	-	1.51
Total Revenue (I + II)			16.55	351.69
III.	Expenses:			
	Purchase		-	-
	Change In Securities Held For Trading		-	-
	Employees Benefit Expenses	12	3.03	2.48
	Finance Cost	13	61.40	153.38
	Depreciation & Amortization Expenses		-	-
	Other Expenses	14	0.74	5,096.53
Total Expenses			65.17	5,252.39
IV	Profit Before Tax (III - IV)		(48.62)	(4,900.70)
	Exceptional Item			
	Reduction in value of capital work in progress and building improvement cost		-	-
	Profit after exceptional item		(48.62)	(4,900.70)
V	Tax Expense:			
	- Current Tax			-
	- Short /(Excess) provision of Earlier Year			-
	- Deffered Tax			-
VI	Profit/(Loss) for the period (V - VI)		(48.62)	(4,900.70)
	Earnings Per Equity Share:			
	Basic & Diluted		(0.07)	(7.01)

Significant Accounting Policies &

Notes forming part of Financial Statements

1 to 15

As per our report of even date,

M/s. S PARTH & CO.

(Chartered Accountants)

FRN NO:- 154463W

Parth

Ashokkum

ar Shah

CA Parth Shah

Proprietor

Membership No: 198530

UDIN:-26198530ZGSEUZ2386

Date:- 12th June, 2026

Place:- Ahmedabad

For, SHIVOM INVESTMENT & CONSULTANCY LIMITED

For and on behalf of the Board of Directors

PRASHANT
GHANSHYAM
BHAI UKANI

Prashant Ukani
Director
DIN: 03406521

Vagadia Ravi
Dhirajlal

Ravi Vagadiya
Director
DIN: 09187005

SHIVOM INVESTMENT & CONSULTANCY LIMITED
Standalone Cash Flow Statement for the year ended March 31, 2024

	(Amount In Lacs.)	
	Year ended March 31, 2025	Year ended March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax	(48.62)	(4,900.70)
<i>Add/(Less) : Adjustments for non cash items</i>		
Depreciation	-	-
Provision for investment written off	-	3,065.77
Deferred tax written off	-	
Interest Income	-	-
Operating Profit before Working Capital Changes	(48.62)	(1,834.93)
<i>Add/(Less) : Adjustments for working capital changes</i>		
Decrease / (Increase) in Inventory	-	-
Decrease / (Increase) in Trade Receivables	-	(373.83)
Decrease / (Increase) in Long-term Loans & Advances	(791.59)	-
Decrease / (Increase) in Short-term Loans & Advances	23.60	-
Decrease / (Increase) in Current tax assets	-	-
Decrease / (Increase) in Other current assets	-	-
(Decrease) / Increase in Trade Payables	-	4.84
(Decrease) / Increase in Other Current Liabilities	-	18.51
(Decrease) / Increase in Provisions	(4.80)	-
Less: Direct Taxes Paid (Net of Refund)	-	-
Net cash generated from operations :	(821.41)	(2,185.41)
B NET CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment/intangible assets	-	-
Purchase of Investment	-	(242.50)
Sale of Investment	242.50	-
Interest Income	-	-
Net cash used in investing activities :	242.50	(242.50)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from short term borrowing	-	2,938.04
Proceeds from Long term borrowing	64.45	-
Interest and Other Borrowing Cost Paid	-	-
Net cash generated from financing activities :	64.45	2,938.04
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(514.46)	510.13
CASH AND CASH EQUIVALENTS AS ON OPENING BALANCE	514.59	4.46
CASH AND CASH EQUIVALENTS AS CLOSING BALANCE	0.13	514.59

Notes:

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

M/s. S PARTH & CO.
Chartered Accountants

Parth
Ashokkumar
Shah

Digitally signed by
Parth Ashokkumar
Shah
Date: 2026.06.12
14:00:32 +05'30'

CA Parth Shah Proprietor
Membership No: 198530 FRN
NO:- 154463W
UDIN:- 26198530ZGSEUZ2386
Date:- 12th June, 2026
Place:- Ahmedabad

For Shivom Investment & Consultancy Limited
For and on behalf of the Board of Directors

PRASHANT
GHANSHYAMBHA
UKANI

Prashant Ukani
Director
DIN: 03406521

Vagadia Ravi
Dhirajlal

Ravi Vagadiya
Director
DIN: 09187005

(Amount In Lakhs)

Note: 1 Equity Share Capital

<u>Particulars</u>	As at 31 March 2024	As at 31 March 2023
<u>Authorised</u> 7,00,00,000 Equity shares of Rs. 10 each	7,000.00	7,000.00
<u>Issued, Subscribed and Paid up</u> 6,99,51,325 Equity shares of Rs. 10 each	6,995.13	6,995.13

a) Terms or Rights attached to the equity shares

The company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividend in Indian rupees. The dividend proposed by the board of directors is subject to approval of the shareholders in the ensuing annual general meeting.

In the event of the liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

b) Details of shares in the company held by each shareholder holding more than 5 percent shares

Name of Shareholder	Equity Shares		Equity Shares	
	As at 31 March 2024		As at 31 March 2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
	Nil	Nil	Nil	Nil

Note : The shareholding details disclosed herein have been compiled based on information available in the public domain, including disclosures made by the previous management to the stock exchanges. The current management does not have access to the underlying shareholding records or supporting data relating to such disclosures and, accordingly, has relied solely on the information available in the public domain.

Further, in the absence of verifiable records relating to shareholders holding more than 5% of the equity share capital as at the reporting date, the disclosure of shareholders holding more than 5% has been reported as Nil in these financial statements.

Additionally, as per the shareholding pattern available in the public domain and filed with the stock exchanges as on 31 March 2024, the promoter and promoter group shareholding was reported as Nil. Accordingly, no promoter shareholding disclosure has been made in these financial statements.

Note: 2 Other Equity

<u>Particulars</u>	As at 31st March, 2024	As at 31st March, 2023
	(Amount In Lacs.)	(Amount In Lacs.)
Security Premium Reserve		
Balance as per last financial	100.02	100.02
Add: New equity shares issued during the year	-	-
Closing Balance	100.02	100.02
Statutory Reserve		
Balance as per last financial	16.53	16.53
Add: Transferred from statement of P&L	-	-
Closing Balance	16.53	16.53
Surplus/(Deficit) in the statement of P&L		
Balance as per last financial	(6,278.83)	(1,378.13)
Add: Profit/(loss) for the year	(48.62)	(4,900.70)
Closing Balance	(6,327.45)	(6,278.83)
Closing Balance	(6,210.90)	(6,162.28)

Note: 3 Long Term Borrowings

<u>Particulars</u>	As at 31st March, 2024	As at 31st March, 2023
	(Amount In Lacs.)	(Amount In Lacs.)
Unsecured Loans from Banks/NBFCs	3,002.50	2,938.04
EMD by resolution applicants	-	-
Total	3,002.50	2,938.04

Note: 4 Trade Payables

<u>Particulars</u>	As at 31st March, 2024	As at 31st March, 2023
	(Amount In Lacs.)	(Amount In Lacs.)
Trade payable and other current liability	15.49	15.49
Total	15.49	15.49

Note: 5 Provisions

<u>Particulars</u>	As at 31st March, 2024	As at 31st March, 2023
	(Amount In Lacs.)	(Amount In Lacs.)
Audit fees payable	1.25	1.84
Other provisions	29.60	33.81
Total	30.85	35.65

Note: 6 Non-current investments

<u>Particulars</u>	As at	As at
	31st March, 2024	31st March, 2023
	(Amount In Lacs.)	(Amount In Lacs.)
Investments is equity instument	-	242.50
	-	-
Total	-	242.50

Note: 7 Loans and Advances

<u>Particulars</u>	As at	As at
	31st March, 2024	31st March, 2023
	(Amount In Lacs.)	(Amount In Lacs.)
Deposits	-	0.10
Loans and Advances (Unsecured, Given to related parties, Repayale on demand, Considered Good)	3,818.31	3,026.62
Total	3,818.31	3,026.72

Note: 8 Cash and Cash Equivalent

<u>Particulars</u>	As at	As at
	31st March, 2024	31st March, 2023
	(Amount In Lacs.)	(Amount In Lacs.)
Cash on hand	0.07	0.00
Balance with banks in current accounts	0.06	514.58
Total	0.13	514.59

Note: 9 Other Short Term Loans and Advances

<u>Particulars</u>	As at	As at
	31st March, 2024	31st March, 2023
	(Amount In Lacs.)	(Amount In Lacs.)
MAT credit entitlement	3.23	3.23
TDS Receivable	11.39	34.99
Total	14.62	38.22

Note: 10 Income From Operation

<u>Particulars</u>	2023-24	2022-23
	(Amount In Lacs.)	(Amount In Lacs.)
Income From Operation/Interest Income	16.55	350.18
Total	16.55	350.18

Note: 11 Other Income

<u>Particulars</u>	2023-24	2022-23
	(Amount In Lacs.)	(Amount In Lacs.)
Interest on income tax refund	-	1.51
Total	-	1.51

Note: 12 Employee Benefit Expenses

<u>Particulars</u>	2023-24	2022-23
	(Amount In Lacs.)	(Amount In Lacs.)
Salary & Bonus	3.03	2.48
Total	3.03	2.48

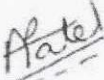
Note: 13 Finance Cost

<u>Particulars</u>	2023-24	2022-23
	(Amount In Lacs.)	(Amount In Lacs.)
Interest Expenses		
Financial Institution	61.40	153.38
Total	61.40	153.38

Note: 14 Other Expenses

<u>Particulars</u>	2023-24	2022-23
	(Amount In Lacs.)	(Amount In Lacs.)
Audit fees	-	1.34
Bank charges expenses	0.014	0.01
Legal and Professional expenses	-	0.18
CIRP cost expenses	-	-
Miscellaneous expenses	0.004	-
Office expenses	0.720	-
Listing fees	-	4.84
Bad debt	-	5,090.16
Total	0.74	5,096.53

Statement on Impact of Audit Qualifications (for audit report with modified opinion)
submitted along-with Annual Audited Financial Results – 2023-24

1.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	16.55	16.55
	2.	Total Expenditure	65.17	65.17
	3.	Net Profit/(Loss)	-48.62	-48.62
	4.	Earnings Per Share	-7.01	-7.01
	5.	Total Assets	6881.9	6881.9
	6.	Total Liabilities	3833.06	3833.06
	7.	Net Worth	2072.88	2072.88
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
2.	Audit Qualification (each audit qualification separately):			
	a. Details of Audit Qualification: refer attached			
	b. Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion			
	c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: No comments(only regularizing the Pending compliances PRE-CIRP NCLT Order)			
	e. For Audit Qualification(s) where the impact is not quantified by the auditor : NA			
	(i) Management's estimation on the impact of audit qualification: refer annexure (ii) If management is unable to estimate the impact, reasons for the same: (iii) Auditors' Comments on (i) or (ii) above: attached			
3.	Signatories:			
	• CEO/Managing Director	   		
	• CFO			
	• Audit Committee Chairman			
	• Statutory Auditor			