Date: 14th August, 2025

To,
BSE Limited
Corporate Relationship Department,
2nd Floor, New Trading Ring,
P. J. Towers, Dalal Street,
Mumbai – 400001

Scrip Code No: 517077 / ISIN: INE115E01010

Sub: Outcome of Board meeting held on 14th August, 2025.

Dear Sir / Madam,

This is to intimate, pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Para A Part A of Schedule III and other applicable regulations of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company at its meeting held on Thursday, 14th August, 2025 has considered and approved the following matter:

Sr. No.	Agenda	Outcome
1.	To consider and approve the financial results for the quarter ended 30 June, 2025	Un -Audited Financial Results of the company for quarter ended 30th June, 2025 were noted and approved.
2.	To consider allotment of 20,56,965 equity shares issued on preferential basis via ratified shareholders resolution passed at the Annual General Meeting of the Company held on 11th August, 2025	Pursuant to the ratification by Shareholders at the AGM held on 11th August, 2025 and in compliance with the applicable provisions of the Companies Act, 2013 and SEBI (ICDR) Regulations, the Board of Director in its meeting, ratified the allotment made on 12th May, 2025 of 1,00,000/- equity shares of Rs. 10/- each at a price not less than Rs. 29/- to Mr. Chiranjeev Milkha Singh (Non-Promoter) aggregating to Rs. 29,00,000/- under this tranche. Further, The Board of Director in its meeting, ratified the allotment made on 12th May, 2025 of 19,56,965 equity shares of Rs. 10/- each at a price not less than Rs. 29 to promoter and non-promoters against conversion of loan on a preferential basis. Consequent to the aforesaid allotment of equity shares i.e., 20,56,965, the paid-up Equity Share Capital of the Company stands increased at Rs. 3,05,69,650/- comprising 30,56,965/- Equity Shares of Rs. 10.00/ - each.

		The said Equity Shares allotted shall rank pari-passu in all aspects with the existing Equity Shares of the Company and be listed on the BSE LTD. All the other terms and condition including the allottees remains the same as disclosed in the Board Meeting held on 12th May, 2025.
3.	To consider and approve resignation of Company Secretary and Compliance Officer.	Resignation of Ms. Puja Pratik Mehta from the post of Company Secretary and Compliance Officer with effect from the close of business hour of 14th August, 2025 The details as required under the Regulation 30 of the SEBI Listing Regulations read with SEBI Circular no. CIR/CFD/CMD/4/2015 dated September 09, 2015 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, is given in Annexure-I. The letter of resignation along with the detailed reason is annexed as Annexure-II.

Further, the Trading Window for dealing in the securities of the Company had been closed from 1st July, 2025 and will continue to remain closed till completion of 48 hours after the declaration of un-audited Financial Results of the Company for the quarter ended on 30th June, 2025 as required under the SEBI (Prohibition of Insider Trading) Regulation, 2015.

The meeting of the Board of Directors commenced at 3:30 PM and concluded at 7:30 PM.

Request you to take the above information on record and oblige.

Thanking you,

Yours Faithfully,
For IND-AGIV COMMERCE LIMITED

LALIT LAJPAT CHOUHAN
Digitally signed by LALIT LAJPAT CHOUHAN
Date: 2025.08.14 21:39:33 +05'30'

IND-AGIV COMMERCE LIMITED MUMBAI

Lalit Lajpat Chouhan
Managing Director
DIN: 00081816

Encl: **1. Un-Audited Financial Reults for the Quarter Ended 30th June, 2025**
2. Statement of Impact on Audit Qualification

Annexure-1

Sr. No.	Details of Event to be provided	Information on such event
1	Date of Appointment/ Reappointment/ Cessation (as applicable) and terms of Appointment/ Reappointment	The cessation will be effective from the closure of Business hours on 14 August, 2025
2	Reason for change viz. Appointment/ Reappointment/resignation/removal/death or otherwise	Resignation of Ms. Puja Pratik Mehta from the post of Company Secretary and Compliance officer of the Company
3	Brief profile	NA
4	Disclosure of relationship between Directors (In case of appointment)	NA

Yours Faithfully,
For IND-AGIV COMMERCE LIMITED

LALIT LAJPAT CHOUHAN
Digitally signed by LALIT LAJPAT CHOUHAN
Date: 2025.08.14 21:39:59 +05'30'

Lalit Lajpat Chouhan
Managing Director
DIN: 00081816

14th August, 2025

To
The Board of Directors,
IND AGIV COMMERCE LIMITED

Dear Sir/Madam,

Sub: Resignation from the post of Company Secretary and Compliance Officer of the Company.

With reference to the captioned subject, I hereby tender my resignation from the position Company Secretary and Compliance Officer, being Key Managerial Personnel due to other preoccupations.

Therefore, I request Board of Directors to accept my resignation and relieve me from my duties w.e.f close of business hours on 14th August, 2025

I cordially, thank the entire Board/ Management for its continuous co-operation and guidance during the tenure.

Kindly acknowledge the receipt of my resignation letter and file necessary E-Forms and submissions with Registrar of Companies & Stock exchanges respectively.

Thanking You,
Yours Faithfully,

P Mehta

PUJA PRATIK MEHTA
COMPANY SECRETARY
MEMBERSHIP NO. A27456

Hasmukhbhai G. Sarvaiya
B. Com., F.C.A.
98216 62995
H. G. SARVAIYA & CO.
CHARTERED ACCOUNTANTS
hasmukhgs@gmail.com

Independent Auditor's Review Report on the Unaudited Standalone Financial Result of the Company for the Quarter Three Months ended 30TM June, 2025 Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors of,
IND-AGIV COMMERCE LIMITED

1.We have reviewed the accompanying statement of unaudited standalone financial results of INDAGIV COMMERCE LIMITED (the "Company"), for the Quarter & Three Months Ended 30" June, 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/CMD1/44/2019, dated 29-03-2019. (The Circular).

2. The preparation of Statement 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 Rule 3 of Companies (Indian Companies Act 2013 read with SEBI Circular No. CIR/CFD/CMD1/44/2019, is the Standards) Rules, n on record by the Board of responsibility of the Company's management and has been take: Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2014, 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 provide 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 report conducted as above, with the exception of the matters described in the Basis for Qualified Conclusion paragraph, nothing has to come to our attention that causes us to believe that that the accompanying statement of unaudited financial result, prepared in accordance with the applicable Indian Accounting Standards (Ind-As) prescribed under sec 133 of the Companies Act, 2013 as amended and read with relevant Rules issued there under and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of the regulation 33 of Listing Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatements except for the matters specified here under.

5. The accompanying INDAS financial results and other financial information for the corresponding, for the 'Quarter & Three Months Ended 30" June, 2025, have been subject to a limited review or audit and based on the information compiled by Management and has been taken on record by the Board of Directors.

6. Basis for Qualified Conclusion:

The Company has not paid the following dues in time as under:

H. G. SARVAIYA & CO. MUMBAI 043038 115705W Chartered Accountants

- Statutory Dues provided but not Paid: Rs. In Lakhs)

Classification of Dues	PF	ESIC	TDS	PT
Amount as on June 2025	5.50	0.41	13.80	0.14
Amount in March 2025	4.06	0.22	17.48	0

- The status of Various loan delay EMI and Charges as under:

Name of the Institution	Red Fort Capital	Clix Capital	Bajaj	Neo- growth	Insta Capital
Principle Out Standing	430.71	9.02	16.97	6.30	5.50
Over Due Instalment	152.35	3.84	NIL	2.76	5.50
Overdue interest not Provided	346.82	1.43	0.42	0.67	3.78

7. Other Matters:
Further clarifications w.r.t loan facility procured from the Red Fort Capital Service P ltd:

a) The Company had obtained certain borrowings during the financial year 2022-23 (prior to our appointment as statutory auditors in July 2024). Our review of the Statement for the quarter ended 30 June 2025 is limited to verifying the carrying amounts of such borrowings and related disclosures as at the quarter end. We have relied on the audited financial statements of the respective earlier periods ie: FY 2022-23 for the purposes of the opening balance information relating to such borrowings.

   Company has provided to Red Fort Capital Service P ltd. A certificate indicating the particulars of the Loan Disbursement and the Project Dashboard Sheet for the manner of utilization via electronic mail commination for the certificate UDIN 23169789BGUXXP9997, dated 19.01.2023.

   The Company has also provided to us their current Utilization of Red Fort Capital Service P ltd Loan Account 30/06/2025 which states the following particulars:

   - Nature of Business:
     The ICT-AVSI (information and communication Technology- Audio-Video System integration is a conceptual Industry which purely functions on a Client Wish List, involving multiple technologcies, and, requires quick design of facilities and learning processes in present day environment of Student, Professional and Personal lives of companies and individuals. While larger resources are invested for design and development, with proto type, with retaining the talent and Technology partner and Associates.

H. G. SARVAIYA & CO. MUMBAI 045038 115705W Chartered Accountants

- Nature of Business:
  The ICT-AVSI (information and communication Technology- Audio-Video System integration is a conceptual Industry which purely functions on a Client Wish List, involving multiple technologies, and, requires quick design of facilities and learning processes in present day environment of Student, Professional and Personal lives of companies and individuals. While larger resources are invested for design and development, with proto type, with retaining the talent and Technology partner and Associates.

- Key Specific Events:
  There are adverse Decision Making with error of judgement on selection of Business Associates/ Debts/ Technologies and Market placement.

- Other Particulars:

Particulars	**Amount (Rs. In Lakhs)**
In working funds	27.50
Operational maintains for warrantee/ liquidated Damages, Pre sales activities Damages interest etc.	370.00
Other recovery for the advances provided	95.00
Total	**492.50**

b) Management stated that in case of the Red Fort Capital Service P ltd., (Being NPA Account) Recovery matter is under Arbitration, Company of the view that have sufficient grounds for wavier of penalty and penal interest. Claimed by them in petition. This company's disputed matter shall be settled soon. All other loan shall also be settled soon.

c) Our conclusion on the aforesaid matter is not modified in respect of this matter.

The unaudited Ind-As financial results for the quarter ended 30th June 2025 included in the statement are based on previously issued IND AS financial results prepared in accordance with regulation and recognition and measurements principles laid down in Indian Accounting Standard 34, (Ind As 34)" Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013, read with rules 3 of companies. (Indian Accounting Standards) rules 2015, as amended, read with the circular, have been subject to a limited review or audit and based on the information compiled by Management and has been taken on record by the Board of Directors.

For H G Sarvaiya and Co.
Chartered Accountants
Firm's Regn. No. 115705W.

H.G. Sarvaiya

H. G. SARVAIYA & CO. MUMBAI 045038 115705W Chartered Accountants

Prop. Hasmukhbhai G Sarvaiya
COP. M. Ship No. 045038.
Place : Mumbai
Date: 14/08/2025
UDIN: 25045038BMGPZX8130

Hasmukhbhai G. Sarvaiya
B. Com., F.C.A.
98216 62995
INDIA
H. G. SARVAIYA & CO.
CHARTERED ACCOUNTANTS
hasmukhgs@gmail.com

Independent Auditor's Review Three Report on the Unaudited Consolidated Financial Results of the SEBI (Listing Obligations and Months ended 30" June, 2025 Pursuant to the Regulations 33 and 52 of the Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors of,
IND-AGIV COMMERCE LIMITED

1. We have reviewed IND-AGIV COMMERCE the accompanying statement of unaudited Consolidated financial results of Ended LIMITED (the "Company"), for the Quarter & Three Months pursuant 30" June, 2025 (the "Statement") attached herewith, being submitted by the Company Requirements) to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD1/44/2019, 29-03-2019. dated (The Circular).

2. The preparation of the Statement in accordance with the recognition and measurement principles under down in Indian Accounting Standard 34, Interim Financial Reporting (IND AS 34) [prescribed Standards) Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Rules, 2013 read with SEBI Circular No. CIR/CFD/CMD1/44/2019, responsibility is the Directors of the Company's management and has been taken on record by the Board of review. of the Company. Our responsibility is to issue a report on the Statement based on our Review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, issued by of Interim Financial Information Performed by the Independent Auditor of the Entity the Institute of Chartered Accountants of India. This standard requires that we plan and performed procedures applied to financial data and thus provide less assurance than an audit. We have not an audit and accordingly, we do not express an audit opinion.

4. Based on our review report conducted as above, with the exception of the matters described in the Basis for Qualified Conclusion paragraph, nothing has to come to our attention that causes us to believe that that the accompanying statement of unaudited financial result, prepared in accordance with the applicable Indian Accounting Standards (Ind-AS) prescribed under sec 133 of the Companies Act, 2013 as amended and read with relevant Rules issued there under and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of the regulation 33 of Listing Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatements except for the matters specified here under.

5. The accompanying INDAS financial results and other financial information for the corresponding, or for audit the Quarter and & Three Months Ended 30TH June, 2025, have been subject to a limited review the Board of based Directors. On the information compiled by Management and has been taken on record by the Board of Directors

6. The Statement includes the results of the following entities;

- M/s. RST Technologies Private Limited, only wholly owned subsidiary.

H.G. SARVAIYA & CO. MUMBAI 045038 115705W Chartered Accountants

The reports of other auditors on interim financial results of these entities have not been furnished to us by the Management and our conclusion on the statement in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the representations provided to us by the management of the Company and procedures performed by us stated in paragraph 3 above.

The accompanying statement included the un-audited interim Standalone/Consolidated financials result/information of the subsidiary, M/s. RST Technologies Private Limited., whose financial statement reflects total revenue of Rs. 6.62 Lakhs and total net profit after tax is Rs. 1.26 Lakhs. For the quarter ended 30 th June 2025 so far as it relates to the amounts and disclosure included in respect of the subsidiary, is based Solely on the un reviewed interim financial information and procedures performed by other auditors as stated in paragraph above.

The unaudited Ind-As financial results for the quarter ended 30th June 2025 included in the statement are based on previously issued IND AS financial results prepared in accordance with regulation and recognition and measurements principles laid down in Indian Accounting Standard 34, (Ind As 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013, read with rules 3 of companies. (Indian Accounting Standards) rules 2015, as amended, read with the circular, have been subject to a limited review or audit and based on the information compiled by Management and has been taken on record by the Board of Directors.

Our report on the statement is not modified in respect of the above matters.

7. Basis for Qualified Conclusion:

The company has not paid the following dues in time as under:

a) Statutory Dues provided but not Paid: (Rs. In Lakhs)

Classification of Dues	PF	ESIC	TDS	PT
Amount as on June 2025	5.50	0.41	13.80	0.58
Amount in March 2025	4.06	0.22	17.48	0

b) The status of various loan delay EMI and Charges as under: (Rs. In Lakhs)

Name of the Institution	Red Fort Capital	Clix Capital	Bajaj	Neo- growth	Insta Capital
Principle Out Standing	430.71	9.02	16.97	6.30	5.50
Over Due Instalment	152.35	3.84	NIL	2.76	5.50
Overdue interest not Provided	346.82	1.43	0.42	0.67	3.78

SARVAIYA & CO. MUMBAI 045038 113705W Chartered Accountants

c) M/s. RST Technologies Private Limited, only wholly owned subsidiary.

The reports of other auditors on interim financial results of these entities have not been furnished to us by the Management and our conclusion on the statement in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the representations provided to us by the management of the Company and procedures performed by us stated in paragraph 3 above

8. Other Matter

Further clarifications w.r.t loan facility procured from the Red Fort Capital Service P ltd:

1. The Company had obtained certain borrowings during the financial year 2022-23 (prior to our appointment as statutory auditors in July 2024). Our review of the Statement for the quarter ended 30 June 2025 is limited to verifying the carrying amounts of such borrowings and related disclosures as at the quarter end. We have relied on the audited financial statements of the respective earlier periods ie: FY 2022-23 for the purposes of the opening balance information relating to such borrowings.

   Company has provided to Red Fort Capital Service P ltd. A certificate indicating the particulars of the Loan Disbursement and the Project Dashboard Sheet for the manner of utilization via electronic mail commination for the certificate UDIN 23169789BGUXXP9997, dated 19.01.2023.

   The Company has also provided to us their current Utilization of Red Fort Capital Service P ltd Loan Account 30/06/2025 which states the following particulars:

   - Nature of Business:
     The ICT-AVSI (information and communication Technology- Audio-Video System integration is a conceptual Industry which purely functions on a Client Wish List, involving multiple technologies, and, requires quick design of facilities and learning processes in present day environment of Student, Professional and Personal lives of companies and individuals. While larger resources are invested for design and development, with proto type, with retaining the talent and Technology partner and Associates.

   - Nature of Business:
     The ICT-AVSI (information and communication Technology- Audio-Video System integration is a conceptual Industry which purely functions on a Client Wish List, involving multiple technologies, and, requires quick design of facilities and learning processes in present day environment of Student, Professional and Personal lives of companies and individuals. While larger resources are invested for design and development, with proto type, with retaining the talent and Technology partner and Associates.

   - Key Specific Events:
     There are adverse Decision Making with error of judgement on selection of Business Associates/ Debts/ Technologies and Market placement.

H. G. SARVAIYA & CO. MUMBAI 045038 115705W Chartered Accountants

- Other Particulars:

Particulars	Amount (Rs. In Lakhs)
In working funds	27.50
Operational maintains for warrantee/ liquidated Damages, Pre sales activities Damages interest etc.	370.00
Other recovery for the advances provided	95.00
Total	**492.50**

2. Management stated that in case of the Red Fort Capital Service P ltd., (Being NPA Account) Recovery matter is under Arbitration, Company of the view that have sufficient grounds for wavier of penalty and penal interest. Claimed by them in petition. This company's disputed matter shall be settled soon. All other loan shall also be settled soon.
3. Our conclusion on the Statement is not modified in respect of this matter.

The unaudited Ind-As financial results for the quarter ended 30th June 2025 included in the statement are based on previously issued IND AS financial results prepared in accordance with regulation and recognition and measurements principles laid down in Indian Accounting Standard 34, (Ind As 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013, read with rules 3 of companies. (Indian Accounting Standards) rules 2015, as amended, read with the circular, have been subject to a limited review or audit and based on the information compiled by Management and has been taken on record by the Board of Directors.

For H G Sarvaiya and Co.
Chartered Accountants
Firm's Regn. No. 115705W.

H. G. SARVAIYA & CO. MUMBAI 045038 115705W Chartered Accountants

Hh. Sarvaiya

Prop. Hasmukhbhai G Sarvaiya
COP. M. Ship No. 045038.
Place : Mumbai
Date: 14/08/2025
UDIN: 25045038BMGPZY9840

IND-AGIV IND AGIV COMMERCE LTD Multiple Advanced Audio-Visual Solutions

514 /B-Wing, Kanara Business Centre, Off. Andheri-Ghatkopar Link Road, Laxmi Nagar, Ghatkopar (East), Mumbai-400075, India; Tel: +91-22-25003492/93; Email: investor@agivavit.com
www.agivavit.com; CIN: L32100MH1986PLC039004

Standalone and Consolidated Statement of UnAudited Financial Results For The Quarter a Ended On 30/06/2025 (Rupees in Lacs)

Sr.No.	Particulars	Standalone				Consolidated			
		Quarter Ended	Quarter Ended	Quarter Ended	year Ended	Quarter Ended	Quarter Ended	Quarter Ended	year Ended
		30.06.2025	31/03/2025	30/06/2024	31/03/2025	30/06/2025	31/03/2025	30/06/2024	31/03/2025
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	UnAudited	Audited
I.	(i) Revenue from Operations	157.00	61.00	214.08	353.15	163.62	68.00	234.56	389.72
II.	(ii) Other Income	-	-	2.23	-	-	-	2.21	
III.	**Total Income (I + II)**	**157.00**	**61.00**	**216.31**	**353.15**	**163.62**	**68.00**	**236.77**	**389.72**
IV.	**Expenses**								
	(a)Cost of Materials Consumed	117.05	34.00	170.91	247.07	116.06	34.00	171.91	248.68
	(d)Employee benefits expenses	26.15	27.00	42.15	10.39	31.85	34.00	56.56	132.95
	(e) Finance costs	13.82	24.00	54.67	120.04	13.95	24.00	55.17	124.38
	(f)Depreciation & Amortization Expenses	0.45	0.45	0.57	0.23	0.73	0.55	0.87	2.96
	(g)Other Expenses	10.82	9.00	17.23	4.04	11.51	11.00	20.23	47.06
	Total Expenditure	**168.28**	**94.45**	**285.53**	**381.76**	**174.09**	**103.55**	**304.74**	**556.03**
V.	**Profit before exceptional Items and tax (I**	**(11.28)**	**(33.45)**	**(69.22)**	**(28.61)**	**(10.48)**	**(35.55)**	**(67.97)**	**(166.32)**
VI.	Exceptional Items	-	-	-	-	-	-	-	-
VII.	**Profit before Tax (V - VI)**	**(11.28)**	**(33.45)**	**(69.22)**	**(28.61)**	**(10.48)**	**(35.55)**	**(67.97)**	**(166.32)**
VIII.	**Tax expenses**								
	(1) Current Tax		-	-	-	-	-	6.87	-
	(2) Current Tax Expense relating to Prior	-	-	-	-	-	(0.31)	(0.14)	(0.45)
	(3) Deferred Tax		(0.14)	(0.14)	-	-			
	Total Tax Expenses	**-**	**(0.14)**	**(0.14)**	**-**	**-**	**(0.31)**	**6.73**	**-**
IX.	**Profit / (Loss) for the period from continuing operations (VII-VIII)**	**(11.28)**	**(33.31)**	**(69.08)**	**(28.61)**	**(10.48)**	**(35.24)**	**(74.70)**	**(166.32)**
X.	Profit/(loss) from discontinued operations	-	-	-	-	-	-	-	-
XI.	Tax expenses of discontinued operations	-	-	-	-	-	-	-	-
XII.	Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-	-	-
XIII.	**Net Profit/(Loss) for the period (IX+XII)**	**(11.28)**	**(33.31)**	**(69.08)**	**(28.61)**	**(10.48)**	**(35.24)**	**(74.70)**	**(166.32)**
XIV.	Other comprehensive income	-	-	-	-	-	-	-	-
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-
XV	**Total Comprehensive Income for the period (XIII+XIV) (Comparing Profit/(Loss) and other Comprehensive Income for the period)**	**(11.28)**	**(33.31)**	**(69.08)**	**(28.61)**	**(10.48)**	**(35.24)**	**(74.70)**	**(166.32)**
XVI	Earning per equity share (1000000 eauity shares of Rs.Rs.10/=Each)								
	1) Basic	(1.13)	(3.33)	(6.91)	(2.86)	(1.05)	(3.52)	(7.47)	(16.63)
	2) Diluted	(1.13)	(3.33)	(6.91)	(2.86)	(1.05)	(3.52)	(7.47)	(16.63)

Notes:

1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 05Th August, 2025. The Statutory Auditors who have issued an unmodified opinion thereon. The audit report has been filed with the stock exchange and is available on the Company's website.

2 The Figures for the quarter ended 31 March, 2025 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year.

3. Investors Complaints

Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed during the Quarter	NIL
Remaining unresolved at the end of the quarter	NIL

4. The Statutory Auditors of the Company have reviewed the aforesaid Standalone and Consolidated Financial Results for the quarter ended on 30th June 2025. In accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 and the Company hereby declares and confirms that Auditor's Report on the audited standalone financial results of the Company is with unmodified opinion.

5. The Earing Per Shares has been computed in accordance with Accounting Standard on Earing Per Shares (AS 20).

Note: Figures have been regrouped wherever required, in current as well as previous year.

As per our report of even date attached
H G Sarvaiya & Co.
Chartered Accountants
Firm Registration No. 115705W

CA Hasmukh G. Sarvaiya, Proprietor
Membership No. 045038
Date : 14/08/2025

For on Behalf of Ind-Agiv Commerce Ltd

Lalit Chouhan Managing Director
DIN No.: 00081816

H. G. SARVAIYA & CO.
MUMBAI
045038
115705W
Chartered Accountants

AnyScanner

IND-AGIV

Multiple Advanced Audio-Visual Solutions

ANNEXURE I

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

Statement on Impact of Audit Qualifications for the Financial Period Ended 30th June, 2025
(See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

(Amount in Lakhs)

I.	Sl. No.	Particulars	Un Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (Un audited figures after adjusting for qualifications)
	1.	Turnover / Total Income	157	157
	2.	Total Expenditure	168.28	518.40
	3.	Net Profit / (Loss)	(11.28)	(361.40)
	4.	Earnings Per Share	(1.13)	(36.14)
	5.	Total Assets	2631	2631
	6.	Total Liabilities	3270	3622
	7.	Net Worth	(639)	(991)
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

Audit Qualification (each audit qualification separately

a. Details of Audit Qualification:

As mentioned in the Statement, the Company has not provided interest for delayed period interest cost of Rs.353.12 including Previous Periods. o that extent profit understated and liabilities are understated.

Consequently, the reported Loss after Other Comprehensive Income by the Company for the including Pervious periods - ended June, 2025 would have been Rs.- (361.40) lakhs. The Earnings per Share (EPS) would have been Negative Rs.36.14

b. Type of Audit Qualification : Qualified Opinion

c. Frequency of qualification: Repetative

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:

The matter is under arbitration and management is of the opinion that the said liability will be waived off.(Consolidated)

H. G. SARVAIYA & CO. MUMBAI 045038 115705W Chartered Accountants

IND AGIV COMMERCE LIMITED
Regd. Office: 514, B- Wing, Kanara Business Centre, Off Ghatkopar-Andheri Link Road, Ghatkopar (E), Mumbai-400075 **Tel-** 91-22-2500 3492/93. **E-mail:** info@agivavit.com . www.agivavit.com . **CIN:** L 32100MH1986PLC039004

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		e.	For Audit Qualification(s) where the impact is not quantified by the auditor: N.A	
		(i)	Management's estimation on the impact of afidit qualification:	
		(ii)	If management is unable to estmate the impact, reasons for the same: N.A	
		(iii)	Auditors' Comments on (i) or (ii) above: N.A.	

As per our report of even date
For H.G. Sarvaiya & Co.
Chartered Accountants
FRN No.115705W

H.G. Sarvaiya

H.G. SARVAIYA & CO. MUMBAI 045038 115705W Chartered Accountants

Hasmukhbhai G.
Sarvaiya Prop.
~~Partner~~
M.No. 045038

Mumbai,

For and on behalf of the Board

Lalit Chouhan
Managing Director

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ANNEXURE I

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

Statement on Impact of Audit Qualifications for the Financial Period June, 2025
(See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

(Amount in Lakhs)

I.	Sl. No.	Particulars	Un Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (unaudited figures after adjusting for qualifications)
	1.	Turnover / Total Income	163.62	163.62
	2.	Total Expenditure	174.09	526.21
	3.	Net Profit / (Loss)	(10.47)	(362.59)
	4.	Earnings Per Share	(1.00)	(36.26)
	5.	Total Assets	2907	2907
	6.	Total Liabilities	3588	3940
	7.	Net Worth	(681)	(1033)
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

Audit Qualification (each audit qualification separately):

a. Details of Audit Qualification:

As mentioned in the Statement, the Company has not provided interest for delayed period interest cost of Rs. 352.12 Lakhs. To that extent profit understated and liabilities are understated.

Consequently, the reported Loss after Other Comprehensive Income by the Company for the period Ended June 2025 would have been Rs.363 lakhs. The Earnings per Share (EPS) would have been Negative Rs.36

b. Type of Audit Qualification: Qualified Opinion

c. Frequency of qualification: Repetative

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:

The matter is under arbitration and management is of the opinion that the said liability will be waived off.(Consolidated)

H.G. SARVAIYA & CO. MUMBAI 045038 115705W Chartered Accountants

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	I	For Audit Qualification(s) where the impact is not quantified by the auditor:	N.A
	(i)	Management's estimation on the impact of afidit qualification:	
	(ii)	If management is unable to estmate the impact, reasons for the same:	N.A
	(iii)	Auditors' Comments on (i) or (ii) above:	N.A.

As per our report of even date
For H.G. Sarvaiya & Co.

Chartered Accountants
FRN No.115705W

H. G. SARVAIYA & CO.
MUMBAI
045038
115705W
Chartered Accountants

H.G. Sarvaiya

Hasmukhbhai G.
Sarvaiya
~~Partner~~ Prop
M.No. 045038

Mumbai

For and on behalf of the Board

Lalit Chouhan

Managing Director

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