Date: 14th February, 2026

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 Boar meeting held on 14th November 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 Friday, 14th November 2025 has considered and approved the following matter:

Sr. No.	Agenda	Outcome
1.	To consider and approve Standalone and Consolidated Un-Audited Financial Results for the quarter and half year ended on 30th December, 2025.	Un -Audited Financial Results of the company for quarter and half year ended 31st December were noted and approved.
2.	Resignation of Mr. Ranjan Chona from Executive Director	The Board did not consider this agenda.
3.	With Permission of Chairman Resignation of Mr. Lalit Chouhan from the Post Managing Director	The Board did not consider this agenda.

The meeting of the Board of Directors commenced at 3:30 PM and concluded at 6:30 PM.

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

Thanking you,

Yours Faithfully,
For IND-AGIV COMMERCE LIMITED

IND-AGIV COMMERCE LIMITED MUMBAI

Lalit Lajpat Chouhan
Managing Director
DIN: 00081816

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

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

Independent Auditor's Limited Review Report on Quarterly Consolidated Financial Results of Sky Gold and Diamonds Limited (Previously known as Sky Gold Limited pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015, as amended

To The Board of Directors of
Ind Agiv Commerce Ltd

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Ind-Agiv Commerce Ltd ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and nine months ended 31 December 2025 (the "Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 are free of material misstatement. A review of interim financial information is limited primarily to inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We also performed the procedures in accordance with Circular No. CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities RST Technologies Pvt Ltd
Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act 2013 as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

H. G. SARVAIYA & CO. MUMBAI 045038 113705W Chartered Accountants

Hasmukhbhai G. Sarvaiya
B. Com., F.C.A.
98216 62995

H. G. SARVAIYA & CO.
CHARTERED ACCOUNTANTS
hasmukhgs@gmail.com

5. We did not review the interim financial information / financial results of 2 subsidiaries included in the Statement, whose interim financial information / financial results reflects total revenue of Rs.0.06 Crores and Rs.0.13 Crores, total net profit/(loss) before tax of (Rs.0.07) Crores and (Rs.0.3) Crores, total other comprehensive income/(loss) of (Rs.0.07) Crores and (Rs.0.03) Crores for the quarter and nine months ended 31 December 2025 respectively, as considered in the Statement. The interim financial information / financial results of these subsidiaries have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

6. We draw attention to the fact that figures for the corresponding quarter and nine months ended December 2024 and previous year ended 31 March 2025, prepared in accordance with Ind AS and included in the Statement, are based on the previously issued unaudited/audited financial information that were reviewed/audited by the predecessor auditor who had expressed unmodified conclusion thereon asper their limited review reports dated 14/02/2026 and audit report

OTHER MATTERS:

1. **Company has completed the preferential issue of shares as per compliance of SEBI-BSE Regulation the post issue company share holding pattern is as under:**

1	Company increse its Authorised capital from 4000000 Equity shares				
	Present Shareholding		Preferential Allotment of 20,56,965 Shares		
			Issued Share Towards	Post Preferential Allotment	
			Loan Out Standing		
Number Tally	1000000		2056965	3056965	
Promoter Group	Number of Equity Shares held prior	%	Number of Equity Shares	No. & % Equity Share	%
Sushila Rupani	397155	39.72%	155000	552155	18.06%
SCO	252845	25.28%		252845	8.27%
Ranjan Chona	72100	7.21%		72100	2.36%
Total	722100	72.21%	155000	877100	28.69%
V B Rupani			625965	625965	20.48%
Kishen Mulchandani			86000	86000	2.81%
Ad Techno			760000	760000	24.86%
Ramesh Rupani			100000	100000	3.27%
Mr. Chiranjeev Milkha Singh			100000	100000	3.27%
Mr. Piyush Sahay			100000	100000	3.27%
Ms. Renu Sahay			100000	100000	3.27%
M/s.SOW Japan Co. Ltd			30000	30000	0.98%
General Public	277900	27.79%		277900	9.09%
Sarita Chona					
Sub Total	277900	27.79%	1901965	2179865	71.31%
Total	1000000	100.00%	2056965	3056965	1

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

Hasmukhbhai G. Sarvaiya
B. Com., F.C.A.
98216 62995

H. G. SARVAIYA & CO.
CHARTERED ACCOUNTANTS
hasmukhgs@gmail.com

1	Company increse its Authorised capital from 4000000 Equity shares				
	Present Shareholding		Preferential Allotment of 20,56,965 Shares		
			Issued Share Towards	Post Preferential Allotment	
			Loan Out Standing		
Number Tally	1000000		2056965	3056965	
Promoter Group	Number of Equity Shares held prior	%	Number of Equity Shares	No. & % Equity Share	%
Sushila Rupani	397155	39.72%	155000	552155	18.06%
SCO	252845	25.28%		252845	8.27%
Ranjan Chona	72100	7.21%		72100	2.36%
Total	722100	72.21%	155000	877100	28.69%
V B Rupani			625965	625965	20.48%
Kishen Mulchandani			86000	86000	2.81%
Ad Techno			760000	760000	24.86%
Ramesh Rupani			100000	100000	3.27%
Mr. Chiranjeev Milkha Singh			100000	100000	3.27%
Mr. Piyush Sahay			100000	100000	3.27%
Ms. Renu Sahay			100000	100000	3.27%
M/s.SOW Japan Co. Ltd			30000	30000	0.98%
General Public	277900	27.79%		277900	9.09%
Sarita Chona					
Sub Total	277900	27.79%	1901965	2179865	71.31%
Total	1000000	100.00%	2056965	3056965	1

2. **Company under review with all NBFC for settlement of dues, still final terms are yet awaited.**
3. **Company has not taken any new projects till other things are settled.**
4. **The company Bank Account with Axis Bank Bangalore Branch under lien with Income tax Recovery, which company in Process get realize of error full lien.**
5. **The Company has defaulted in Payment of Statutory Dues as on 31.12.2025 under:**

Account Head	PF	ESIC	PT	TDS	Others	Total
IACL	34,795	17,549		17,36,262		17,88,516
RST	79,200	11,818		44200		1,35,218
Total	1,13,995	29,277		17,80,462		19,23,734

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

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

The No interest Provision has been made on NBFC Loan Account as we are under discussion for settlement. Schedule showing payment in default party wise

Nature Borrowing	Name of Lender	Amount not paid on due date	Principal	Interest & Penal Charges	Remarks
Pre-sales working capital	Redfort Capital Finance co. Pvt ltd I	1,20,45,173	29,18,880	91,26,293	Company under Process of restructuring
Pre-sales working capital	Redfort Capital Finance co. Pvt ltd II	81,50,116	19,45,920	62,04,196	Company under Process of restructuring
Total		2,01,95,289	48,64,800	1,53,30,489	Company under Process of restructuring
Working Capital	Bajaj Fin Serve	1,56,603	24,165	1,32,438	Company under Process of restructuring
Working Capital	Clix Capital	1,60,379	1,21,384	38,995	Company under Process of restructuring
Working Capital	Neo growth Credit Pvt Ltd	3,20,641	2,58,117	62,524	Company under Process of restructuring
Working Capital	Insta Capital	7,06,451	5,50,000	1,56,451	Company under Process of restructuring
Total		2,14,61,417	58,18,466	1,56,42,951	

Our conclusion is modified in respect of above matter with respect to our reliance on the financial information certified by the management.

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

OUTSTANDING OVERDUE OF LOANS NBFC etc.

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

Name of the Institution	Red Ford 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	276112	5.50
Overdue interest not Provided	346.82	1.43	.42	.67	3.78

1. The Loan from Redfort is declared as NPA the legal Proceeding under Direction of Delhi High Court matter is pending in Arbitration. Management yet to update on Future Action and settlement of the case.
2. Our conclusion on the aforesaid matter is not modified in respect of this matter

.

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

Hh. Sarvaiya

Prop. Hasmukhbhai G Sarvaiya
COP. M. Ship No. 045038.
Place : Mumbai

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

14/02/2026

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

Independent Auditor's Limited Review Report on Quarterly Consolidated Financial Results of Sky Gold and Diamonds Limited (Previously known as Sky Gold Limited pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015, as amended

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Stand Alone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of
Ind Agiv Commerce Ltd

1. We have reviewed the accompanying Statement of Unaudited Stand-Alone Financial Results of Ind Agiv Commerce Ltd Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and nine months ended 31 December 2025 (the "Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 are free of material misstatement. A review of interim financial information is limited primarily to inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.
A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We also performed the procedures in accordance with Circular No. CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.
Accounting Standard specified under Section 133 of the Companies Act 2013 as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

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

5. We draw attention to the fact that figures for the corresponding quarter and nine months ended December 2024 and previous year ended 31 March 2025, prepared in accordance with Ind AS and included in the Statement, are based on the previously issued unaudited/audited financial information that were reviewed/audited by the predecessor auditor who had expressed unmodified conclusion thereon asper their limited review reports dated 14/02/2026 and audit report

OTHER MATTERS:

1. **Company has completed the preferential issue of shares as per compliance of SEBI-BSE Regulation the post issue company share holding pattern is as under:**

1	Company increse its Authorised capital from 4000000 Equity shares				
	Present Shareholding		Preferential Allotment of 20,56,965 Shares		
			Issued Share Towards	Post Preferential Allotment	
			Loan Out Standing		
Number Tally	1000000		2056965	3056965	
Promoter Group	Number of Equity Shares held prior	%	Number of Equity Shares	No. & % Equity Share	%
Sushila Rupani	397155	39.72%	155000	552155	18.06%
SCO	252845	25.28%		252845	8.27%
Ranjan Chona	72100	7.21%		72100	2.36%
Total	722100	72.21%	155000	877100	28.69%
V B Rupani			625965	625965	20.48%
Kishen Mulchandani			86000	86000	2.81%
Ad Techno			760000	760000	24.86%
Ramesh Rupani			100000	100000	3.27%
Mr. Chiranjeev Milkha Singh			100000	100000	3.27%
Mr. Piyush Sahay			100000	100000	3.27%
Ms. Renu Sahay			100000	100000	3.27%
M/s.SOW Japan Co. Ltd			30000	30000	0.98%
General Public	277900	27.79%		277900	9.09%
Sarita Chona					
Sub Total	277900	27.79%	1901965	2179865	71.31%
Total	1000000	100.00%	2056965	3056965	1

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

2. Company under review with all NBFC for settlement of dues, still final terms are yet awaited.
3. Company has not taken any new projects till other things are settled.
4. The company Bank Account with Axis Bank Bangalore Branch under lien with Income tax Recovery, which company in Process get realize of error full lien.
5. The Company has defaulted in Payment of Statutory Dues as on 31.12.2025 under:

Account Head	PF	ESIC	PT	TDS	Others	Total
IACL	34,795	17,549		17,36,262		17,88,516

The No interest Provision has been made on NBFC Loan Account as we are under discussion for settlement. Schedule showing payment in default party wise

Nature Borrowing	Name of Lender	Amount not paid on due date	Principal	Interest & Penal Charges	Remarks
Pre-sales working capital	Redfort Capital Finance co. Pvt ltd I	1,20,45,173	29,18,880	91,26,293	Company under Process of restructuring
Pre-sales working capital	Redfort Capital Finance co. Pvt ltd II	81,50,116	19,45,920	62,04,196	Company under Process of restructuring
Total		2,01,95,289	48,64,800	1,53,30,489	Company under Process of restructuring
Working Capital	Bajaj Fin Serve	1,56,603	24,165	1,32,438	Company under Process of restructuring
Working Capital	Clix Capital	1,60,379	1,21,384	38,995	Company under Process of restructuring
Working Capital	Neo growth Credit Pvt Ltd	3,20,641	2,58,117	62,524	Company under Process of restructuring
Working Capital	Insta Capital	7,06,451	5,50,000	1,56,451	Company under Process of restructuring
Total		2,14,61,417	58,18,466	1,56,42,951	

Our conclusion is modified in respect of above matter with respect to our reliance on the financial information certified by the management.

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

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

OUTSTANDING OVERDUE OF LOANS NBFC etc.

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

Name of the Institution	Red Ford 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	276112	5.50
Overdue interest not Provided	346.82	1.43	.42	.67	3.78

1. The Loan from Redfort is declared as NPA the legal Proceeding under Direction of Delhi High Court matter is pending in Arbitration. Management yet to update on Future Action and settlement of the case.
2. Our conclusion on the aforesaid matter is not modified in respect of this matter

.

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

Hh. Sarvaiya

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

Prop. Hasmukhbhai G Sarvaiya
COP. M. Ship No. 045038.
Place : Mumbai

14/02/2026

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 Year Ended On 31/12/2025 (Rupees in Lacs)

Sr.No.	Particulars	Standalone						Consolidated					
		For The Quarter			For Period	For Period	Prv. Year	FOR The Quarter			For Period	For Period	
		Ended at	Half year	Quarter at	Period	Period	year Ended	Ended at	Half year	Quarter at	Period	Period	year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025	31-12-2025	30-09-2025	31-012-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Audited	Unaudited	Un Audited	Un Audited	Audited	Unaudited	Audited	UnAudited	Un Audited	Un Audited	Audited
I.	(i) Revenue from Operations	-	36.35	101.00	193.35	393.08	353.15	6.03	36.35	86.00	206.00	337.56	389.72
II.	(ii) Other Income	-	24.56	-	24.56	2.23	-	-	25.68	-	24.56	2.23	
III.	**Total Income (I + II)**	**-**	**60.91**	**101.00**	**217.91**	**395.31**	**353.15**	**6.03**	**62.03**	**86.00**	**230.57**	**339.79**	**389.72**
IV.	**Expenses**												
	(a)Cost of Materials Consumed	-	50.55	65.00	167.60	276.91	247.07	-	50.59	41.00	166.65	237.93	248.68
	(d)Employee benefits expenses	3.86	30.36	36.00	60.37	108.15	103.89	6.21	31.98	62.93	70.03	101.56	132.95
	(e) Finance costs	0.01	7.78	46.00	21.61	129.67	120.04	0.01	7.78	102.63	21.74	101.17	124.38
	(f)Depreciation & Amortization Expenses	0.26	0.15	0.45	0.87	1.02	2.29	0.33	0.18	34.00	1.06	0.87	2.96
	(g)Other Expenses	1.16	1.26	18.00	13.24	47.23	40.35	1.20	1.88	29.00	14.08	41.23	47.06
	Total Expenditure	**5.29**	**90.10**	**165.45**	**263.68**	**562.98**	**513.63**	**7.74**	**92.41**	-	**273.55**	**482.76**	**556.03**
										15.00			
V.	**Profit before exceptional Items and tax (III-IV)**	**(5.29)**	**(29.19)**	**(64.45)**	**(45.77)**	**(167.67)**	**(160.49)**	**(1.71)**	**(30.37)**	**86.00**	**(42.99)**	**(142.97)**	**(166.32)**
VI.	Exceptional Items	-	-	-	-	-	23.76	-	-	-	-	-	23.76
VII.	**Profit before Tax (V - VI)**	**(5.29)**	**(29.19)**	**(64.45)**	**(45.77)**	**(167.67)**	**(184.25)**	**(1.71)**	**(30.37)**	**86.00**	**(42.99)**	**(142.97)**	**(190.08)**
	Tax expenses												
VIII.	(1) Current Tax			-			-	-	-	-			-
	(2) Current Tax Expense relating to Prior Years	-	-	-			-	-	-	-	-	-	-
	(3) Deferred Tax			(0.14)	(0.14)	(0.14)	-	-	(0.31)	(0.14)	(0.14)	(0.14)	(0.45)
	Total Tax Expenses	**-**	**-**	**(0.14)**	**(0.14)**	**(0.14)**	**-**	**-**	**(0.31)**	**(0.14)**	**(0.14)**	**(0.14)**	**-**
IX.	**Profit / (Loss) for the period from continuing operations (VII-VIII)**	**(5.29)**	**(29.19)**	**(64.31)**	**(45.63)**	**(167.53)**	**(184.25)**	**(1.71)**	**(30.06)**	**86.14**	**(42.85)**	**(142.83)**	**(190.08)**
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)**	**(5.29)**	**(29.19)**	**(64.31)**	**(45.63)**	**(167.53)**	**(184.25)**	**(1.71)**	**(30.06)**	**86.14**	**(42.85)**	**(142.83)**	**(190.08)**
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	-	-	-			-	-	-	-	-	-	-
	Total Comprehensive Income for the period (XIII+XIV) (Comparing Profit/(Loss) and other Comprehensive Income for the period)	**(5.29)**	**(29.19)**	**(64.31)**	**(45.63)**	**(167.53)**	**(184.25)**	**(1.71)**	**(30.06)**	**86.14**	**(42.85)**	**(142.83)**	**(190.08)**
XVI	Earning per equity share												
	1) Basic	-0.18	-2.92	-6.43	-1.52	-13.35	-16.05	-0.17	-3.01	8.61	-1.43	-14.97	-19.01
	2) Diluted	-0.18	-2.92	-6.43	-1.52	-13.35	-16.05	0.17	(3.52)	(7.47)	(1.43)	(14.97)	(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 14th November , 2025. The Statutory Auditors who have issued an unmodified opinion thereon. The audit report has been filed

2 .The Figures for the Period ended Decembet, 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

3. Investors Complaints

Pending at the beginning of the quarter	NIL
Received during the quarter	1
Disposed during the Quarter	1
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 31st December 2025. In accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosures

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. 117507 W

For on Behalf of Ind-Agiv Commerce Ltd

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

IND-AGIV COMMERCE LTD. MUMBAI

CA Hasmukh G. Sarvaiya, Proprietor
Membership No. 045038

Lalit Chouhan Managing Director
DIN No.: 00081816

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 - *(Consolidated)*

Statement on Impact of Audit Qualifications for the Financial Period Ended 31st[th] December, 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	230.57	230.57
	2.	Total Expenditure	273.55	429.97
	3.	Net Profit / (Loss)	(42.99)	(199.40)
	4.	Earnings Per Share	(1.43)	(-6.52)
	5.	Total Assets	2345.06	2345.06
	6.	Total Liabilities	2,461.92	2,461.92
	7.	Net Worth	-116.86	-273.28
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
1.		Audit Qualification (each audit qualification separat()		
	a.	Details of Audit Qualification: As mentioned in the Statement, the Company has not provided interest for delayed period interest cost of Rs.156.42 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 Dec. 2025 would have been Rs. -199.41 lakhs. The Earnings per Share (EPS) would have been Negative Rs. -6.52		
	b.	Type of Audit Qualification: Qualified Opinion		
	c.	Frequency of qualification: Repetitive		
	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)		

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

2	a.	Details of Audit Qualification: 4. The company Bank Account with Axis Bank Bangalore Branch under lien with Income tax Recovery, which company in Process get realize of error full lien

b.	Type of Audit Qualification: Qualified Opinion
c.	Frequency of qualification: NO
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: This will not impact Profit as same has been Provided into books, and there are certain merits the revised return and correction will be placed on record.

e. For Audit Qualification(s) where the impact is not quantified by the auditor: N.A
(i) Management's estimation on the impact of audit qualification: is NIL

(ii) If management is unable to estimate the impact, reasons for the same: Matter yet not finalize

3	a.	Details of Audit Qualification: *5. The Company has defaulted in Payment of Statutory Dues as on 31.12.2025*

b.	Type of Audit Qualification: Qualified Opinion
c.	Frequency of qualification: Repetitive
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: This will not impact Profit as same has been Provided into books, The Penalties etc are cannot be quantified as Management have some merits in Case

e. For Audit Qualification(s) where the impact is not quantified by the auditor: N.A

(i) Management's estimation on the impact of audit qualification: is NIL

(ii) If management is unable to estimate the impact, reasons for the same: Matter yet not finalize

As per our report of even date

For H.G. Sarvaiya & Co.

Chartered Accountants
FRN No.115705W

Hasmukh Bhai G. Sarvaiya
M.No. 045038

14/02/2026

For and on behalf of the Board

Lalit Chouhan MD

IND-AGIV COMMERCE LTD. MUMBAI

Santosh Gabaji Doke
Chief Financial O

Kishin Mulchandani
Chairman of Audit Committee

ANNEXURE I

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

Statement on Impact of Audit Qualifications for the Financial Period December, 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	230.57	230.57
	2.	Total Expenditure	273.55	429.97
	3.	Net Profit / (Loss)	(42.99)	(199.40)
	4.	Earnings Per Share	(1.43)	(-6.52)
	5.	Total Assets	2345.06	2345.06
	6.	Total Liabilities	2,461.92	2,461.92
	7.	Net Worth	-116.86	-273.28
	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.156.42 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 Dec. 2025 would have been Rs. -199.41 lakhs. The Earnings per Share (EPS) would have been Negative Rs. -6.52
	b.	Type of Audit Qualification: Qualified Opinion
	c.	Frequency of qualification: Repetitive

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

	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)

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

2	a.	Details of Audit Qualification: 4. The company Bank Account with Axis Bank Bangalore Branch under lien with Income tax Recovery, which company in Process get realize of error full lien

b.	Type of Audit Qualification: Qualified Opinion
c.	Frequency of qualification: NO
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: This will not impact Profit as same has been Provided into books, and there are certain merits the revised return and correction will be placed on record.

e. For Audit Qualification(s) where the impact is not quantified by the auditor: N.A
(i) Management's estimation on the impact of audit qualification: is NIL

(ii) If management is unable to estimate the impact, reasons for the same: Matter yet not finalize

3	a.	Details of Audit Qualification: *5. The Company has defaulted in Payment of Statutory Dues as on 31.12.2025*

b.	Type of Audit Qualification: Qualified Opinion
c.	Frequency of qualification: Repetitive
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: This will not impact Profit as same has been Provided into books, The Penalties etc are cannot be quantified as Management have some merits in Case

e. For Audit Qualification(s) where the impact is not quantified by the auditor: N.A
(i) Management's estimation on the impact of audit qualification: is NIL

(ii) If management is unable to estimate the impact, reasons for the same: Matter yet not finalize

As per our report of even date

For H.G. Sarvaiya & Co.

Chartered Accountants
FRN No.115705W

Hasmukh Bhai G. Sarvaiya
M.No. 045038

14/02/2026

For and on behalf of the Board

Lalit Chouhan MD

IND-AGIV COMMERCE LTD. MUMBAI

Kishin Mulchandani
Chairman of Audit Committee

Santosh Gabaji Doke
Chief Financial Office

IND-AGIV

Multiple Advanced Audio-Visual Solutions

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