

**May 07, 2024**

To,  
Corporate Relationship Department,  
BSE Limited  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai — 400001

**BSE Scrip Code- 541735**

**Subject: Outcome of the Board Meeting**

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Tuesday, May 07, 2024 at Registered Office of the Company has inter alia considered and approved the followings:

1. Audited Standalone and Consolidated Financial Results along with Audit Report of the Company for the Quarter and Financial Year ended on 31<sup>st</sup> March, 2024. **(Enclosed herewith as Annexure-A)**
2. To take note of resignation of Mrs. Aesha Shah from the position of the Company Secretary & Compliance Officer of the Company with effect from 22<sup>nd</sup> April, 2024

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III to the said Regulations, we hereby inform you that Ms. Aesha Shah, has resigned from the position of the Company Secretary & Compliance Officer of the Company with effect from 22<sup>nd</sup> April, 2024. The resignation Letter for the same is **enclosed herewith as Annexure-B**.

Reason for Resignation	Due to personal reason, Mrs. Aesha Shah has expressed her intention to resign from the post of Company Secretary & Compliance Officer of the Company with effect from 22 <sup>nd</sup> April, 2024
Date of Resignation	22 <sup>nd</sup> April, 2024

**VIVANTA INDUSTRIES LIMITED**

CIN : L74110GJ2013PLC075393

Corporate Office : 403/TF, Sarthik-II, Opp. Rajpath Club, S.G.Highway, Bodakdev, Ahmedabad-380054. INDIA. Tel. : +91 79 26870952/54.  
www.vivantaindustries.com, Email : business@vivantaindustries.com



The meeting of Board of Directors of the Company commenced at 06:30 P.M. and concluded at 07:00 P.M.

You are requested to kindly take the same on record and acknowledge.

Thanking You.

**For, Vivanta Industries Limited**

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**Hemant A. Parikh**  
**Managing Director**  
**Din: 00027820**

Encl: As above

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CIN : L74110GJ2013PLC075393



**UDIN: 24163940BKADXY6668**

To,  
Board of Directors  
**Vivanta Industries Limited**

**Report on the Audit of the Consolidated Annual Financial Results Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **M/s Vivanta Industries Limited** ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and year ended March 31, 2024, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiary, the aforesaid consolidated annual financial results:

- A. includes the annual financial results for the year ended 31<sup>st</sup> March 2024, of the following entities:

Sr. No.	Particulars	Name of the Entity
1.	Joint venture	CKIM PHARMA LLP

- B. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard and
- C. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated net Profit and other comprehensive income and other financial information of the Group for the year ended 31<sup>st</sup> March 2024.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group, in accordance with the Code of Ethics Issued by the Institute of Chartered Accountants of India (the 'ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and that obtained by the other auditor in terms of





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their report referred to in paragraph of the Other Matters section below, is sufficient and appropriate to provide a basis for our opinion.

## Responsibility of Management for the Consolidated Annual Financial Results

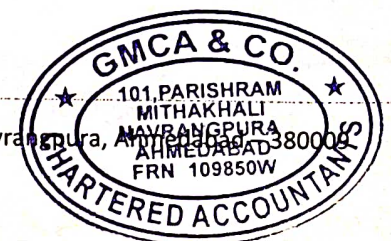
The consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's management and Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these annual financial results that give a true and fair view of the financial position, financial performance, changes in equity 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. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Board of Directors of the companies included in the Group is responsible for assessing the Group'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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is also responsible for overseeing the financial reporting process of each company.

## Auditor's Responsibility for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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





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material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated annual financial results.

As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, 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 our 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our 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 Board of Director'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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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 consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any Significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding Independence, and to communicate with them all the





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relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIRJCFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

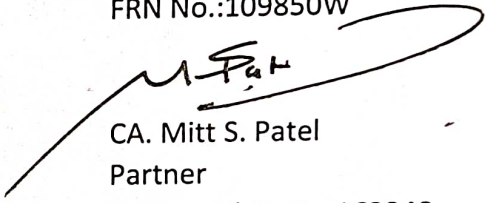
### Other Matters

We did not audit the annual financial statements of one subsidiary included in the Statement for the year ended on that date, as considered in the Statement. These Annual Financial Statements have been audited by other auditor whose Audit report has not been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures Include in respect of this subsidiary is based solely on the records provided by management, and the procedure performed by us as stated in paragraph above.

Place: Ahmedabad  
Date: 07/05/2024



For, G M C A & CO.  
Chartered Accountants  
FRN No.:109850W

  
CA. Mitt S. Patel  
Partner  
Membership No. 163940

# VIVANTA INDUSTRIES LIMITED

Registered Office. 403Tf, Sarthik-II, Opp. Rajpath Club, S.G. Highway, Ahmedabad 380 054.

CIN: U74110GJ2013PLC075393

Ph.no.: 079-26870952/54 Email Id: compliance@vivantaindustries.com Website : www.vivantaindustries.com

## AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED AND YEAR ENDED MARCH 31, 2024.

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Year Ended	
	31/03/2024	31/12/2023	31/03/2023	31/03/2024	31/03/2023
	Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Income from Operations</b>				
	(a) Revenue from operations				
	412.98	1007.72	1769.15	3723.86	2478.54
	(b) Other Income				
	7.07	0.00	0.40	7.07	3.00
	<b>Total Income</b>				
	<b>420.05</b>	<b>1007.72</b>	<b>1769.55</b>	<b>3730.93</b>	<b>2481.54</b>
<b>2</b>	<b>Expenses</b>				
	(a) Cost of Materials consumed				
	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade				
	193.35	963.66	1738.28	3640.43	2257.35
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade				
	122.79	-6.69	0.00	-140.70	0.00
	(d) Employee benefits expense				
	9.98	10.68	2.05	42.46	15.56
	(e) Finance Cost				
	3.03	0.01	0.22	3.45	1.00
	(f) Depreciation and amortisation expense				
	6.53	6.12	0.80	19.26	16.06
	(g) Other expenses				
	84.38	5.57	4.02	36.69	12.73
	<b>Total Expenses</b>				
	<b>420.06</b>	<b>979.35</b>	<b>1745.37</b>	<b>3601.59</b>	<b>2302.70</b>
<b>3</b>	<b>Profit/(loss) before exceptional items and tax (1-2)</b>				
	-0.01	28.37	24.18	129.33	178.84
<b>4</b>	<b>Exceptional Items</b>				
	0.00	0.00	0.00	0.00	0.00
<b>5</b>	<b>Profit/(Loss) before tax (3-4)</b>				
	-0.01	28.37	24.18	129.33	178.84
<b>6</b>	<b>Tax Expense</b>				
	(a) Current tax				
	36.00	0.00	49.10	36.00	49.10
	(b) Deferred tax				
	0.83	0.00	-0.10	0.83	-0.10
	<b>Total Tax Expenses</b>				
	<b>36.83</b>	<b>0.00</b>	<b>49.00</b>	<b>36.83</b>	<b>49.00</b>
<b>7</b>	<b>Profit / (Loss) for the period from continuing operations (5-6)</b>				
	-36.84	28.37	-24.82	92.50	129.84
<b>8</b>	<b>Profit (Loss) from discontinuing operations</b>				
	0.00	0.00	0.00	0.00	0.00
<b>9</b>	<b>Tax Expense of discontinuing operations</b>				
	0.00	0.00	0.00	0.00	0.00
<b>10</b>	<b>Profit (Loss) from discontinuing operations (after tax)(8-9)</b>				
	0.00	0.00	0.00	0.00	0.00
<b>11</b>	<b>Other Comprehensive Income</b>				
	<b>A(i) Items that will not be reclassified to profit or loss</b>				
	0.00	0.00	0.00	0.00	0.00
	<b>(ii) Income tax relating to items that will not be reclassified to profit or loss</b>				
	0.00	0.00	0.00	0.00	0.00
	<b>B (i) Items that will be reclassified to profit or loss</b>				
	0.00	0.00	0.00	0.00	0.00
	<b>ii) Income tax relating to items that will be reclassified to profit or loss</b>				
	0.00	0.00	0.00	0.00	0.00
	<b>Other Comprehensive Income for the period</b>				
	0.00	0.00	0.00	0.00	0.00
<b>12</b>	<b>Total Comprehensive Income for the period</b>				
	-36.84	28.37	-24.82	92.50	129.84
<b>13</b>	<b>Paid-up equity share capital (Face value of Rs 1/- each)</b>				
	1250.00	1250.00	1000.00	1250.00	1000.00
<b>14</b>	<b>Earnings Per Share (before exceptional items) (not annualised):</b>				
	(a) Basic				
	-0.03	0.02	-0.02	0.07	0.13
	(b) Diluted				
	-0.03	0.02	-0.02	0.07	0.13
<b>15</b>	<b>Earnings Per Share (after exceptional items) (not annualised):</b>				
	(a) Basic				
	-0.03	0.02	-0.02	0.07	0.13
	(b) Diluted				
	-0.03	0.02	-0.02	0.07	0.13

**Notes:**

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 07, 2024. The Audit under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Audit Report does not contain any observation which could have an impact on the results for the quarter/year ended March 31, 2024.

2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

3. Company operates in trading of Agro Products, Project Management Consultancy (P.M.C), Turnkey Projects, Technologies supply and Consultancy.

\*4. Pursuant to approval given by its shareholders at AGM on 28th August, 2023, the Company has issued 2,50,00,000 fully paid up bonus equity shares of Rs.1/- each in the ratio of 1(one) equity share of Rs.1/- each for every 4(four) existing equity share of Rs.1/- each. Accordingly, the earning per share has been adjusted for previous periods and presented in accordance with Ind AS 33, Earning Per Share.



For, VIVANTA INDUSTRIES LIMITED

PARIKH H.A.

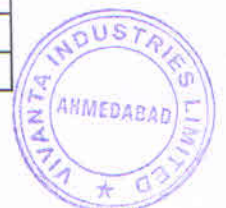
Managing Director

DIN : 00027820

Date: 07/05/2024

Place : Ahmedabad

<b>VIVANTA INDUSTRIES LIMITED</b>			
<b>CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES</b>			
(Rs.in Lacs)			
Particulars		As at 31/03/2024	As at 31/03/2023
<b>A</b>	<b>ASSETS</b>		
	<b>1 Non-current Assets</b>		
(a)	Property , Plant and Equipment	432.90	353.32
(b)	Other Intangible assets (incl Goodwill)	967.35	967.35
(c)	Capital work in progress	-	-
(d)	Intangible assets under development	-	-
(e)	<b>Financial Assets :</b>		
(i)	Investments	-	-
(ii)	Deferred tax assets (Net)	1.54	2.38
(iii)	Loans	1,029.74	1,016.02
(iv)	Other non-current assets	-	-
	<b>Sub-total - Non-current Assets</b>	<b>2,431.54</b>	<b>2,339.07</b>
	<b>2 Current Assets</b>		
(a)	Inventories	140.70	-
(b)	<b>Financial Assets :</b>		
(i)	Investments		
(ii)	Trade Receivables	1,922.65	1,653.83
(iii)	Cash and Cash Equivalents	65.29	4.20
(iv)	Loans	404.93	72.25
(c)	Other current assets	-	-
	<b>Sub-total - Current Assets</b>	<b>2,533.57</b>	<b>1,730.29</b>
	<b>TOTAL - ASSETS</b>	<b>4,965.11</b>	<b>4,069.36</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Shareholders' Funds</b>		
(a)	Share Capital	1,250.00	1,000.00
(b)	Other Equity	426.89	609.25
(C)	Non-controlling Interest	(26.89)	(12.16)
	<b>Sub-total - Equity</b>	<b>1,650.00</b>	<b>1,597.09</b>
	<b>1 Liabilities</b>		
	<b>Non-current Liabilities</b>		
(a)	<b>Financial Liabilities :</b>		
(i)	Borrowings	1,584.01	418.92
(b)	Deferred Tax Liabilities (Net)	-	-
(c)	Provisions	-	-
(d)	Other Non - Current Liabilities	301.95	270.45
	<b>Sub-total - Non-current liabilities</b>	<b>1,885.96</b>	<b>689.37</b>
	<b>2 Current Liabilities</b>		
(a)	<b>Financial Liabilities :</b>		
(i)	Borrowings	-	18.00
(ii)	Trade Payables	1,262.05	1,656.12
(b)	Other Financial Liabilities	-	-
(c)	Provisions	159.37	101.06
(d)	Other Current Liabilities	7.73	7.72
	<b>Sub-total - Current Liabilities</b>	<b>1,429.15</b>	<b>1,782.91</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>4,965.11</b>	<b>4,069.36</b>





**VIVANTA INDUSTRIES LIMITED**

**Cashflow Statement**

Particulars	01-04-2023 to 31-03-2024	01-04-2022 to 31-03-2023
<b>A Cash flow from Operating Activities</b>		
Net Profit Before Tax	129.33	178.84
Adjustments for:		
Add Foreign Exchange Gain/Loss	0.92	-
Add Dividend Reserve	0.90	
Add Depreciation	19.26	16.06
Less Asset and liability w/off Or Dividend	-	-
Add Interest Expense	3.45	1.00
 Operating Profit / (Loss) before Working Capital Changes	<u>153.85</u>	<u>195.90</u>
Adjustments for:		
Increase/(Decrease) in Trade Payables	(394.10)	1,455.48
Increase/(Decrease) in Other Current Liabilities	0.01	(271.04)
Increase/(Decrease) in Provisions	58.31	85.19
(Increase)/Decrease in Inventories	(140.70)	-
(Increase)/Decrease in Short Term Loans & Advances	(332.68)	(51.56)
(Increase)/Decrease in Trade Receivables	(268.82)	(1,468.23)
(Increase)/Decrease in other current assets	31.50	270.45
 Cashflow generated from Operating Activities	<u>(892.64)</u>	216.19
Income Tax Paid ( Net of Refund)	-	(49.00)
<b>Net Cashflow generated from Operating Activities A</b>	<u><u>(892.64)</u></u>	<u>167.19</u>
<b>B Cash flow from Investment Activities</b>		
Purchase of Property , Plant and Equipment	(98.84)	0.00
Goodwill	-	-
Sale of Property , Plant and Equipment	-	-
Sale of Investments	-	-
Purchase of Investments	-	-
Consolidation Adjustments	-	7.73
Share Application Money Received Back	-	-
Dividend Income	-	-
<b>Net Cashflow generated from Investments Activities B</b>	<u>(98.84)</u>	<u>7.73</u>
<b>C Cash flow from Financiag Activities</b>		
Interest Expenses	(3.45)	(1.00)
Issue of Shares and Consolidation	(47.35)	-
Increase/(Decrease) in Long Term Borrowings	1,165.09	(151.54)
Increase/(Decrease) in Shorterm Borrowings	(18.00)	18.00
Dividend Paid	(30.00)	-
(Increase) /Decrease in Long term Loans & Advances (Assets)	(13.72)	(38.12)
Increase/(Decrease) in non current liabilities	-	-
<b>Net Cashflow generated from Financing Activities C</b>	<u>1,052.58</u>	<u>(172.66)</u>
 Net Change in Cash & Cash Equivalents (A+B+C)	61.09	2.26
Opening Cash & Cash Equivalents	4.20	1.93
<b>Closing Cash &amp; Cash Equivalents</b>	<u>65.29</u>	<u>4.20</u>





# GMCA & Co.

Chartered Accountants

UDIN: 24163940BKADXX7125

To,  
The Board of Directors  
Vivanta Industries Limited

## Opinion

We have audited the accompanying standalone annual financial results of Vivanta Industries Limited (hereinafter referred to as 'the Company') for the quarter and year ended March 31, 2024 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(ii) give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of Net Profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2024.

## Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are 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 our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

## Board of Directors' Responsibilities for the Standalone Financial Results

This Statement have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net loss and other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for 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

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☎ 079-40037372 ✉ [gmca1973@gmail.com](mailto:gmca1973@gmail.com)





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irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

### Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the Statement, 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 our 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.

Conclude on the appropriateness of the Board of Directors 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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions

Address : 101, Parishram, 5-B, Rashmi Society, Nr. LG Showroom, Mithakhali Six Roads, Navrangpura, Ahmedabad - 380009

☎ 079-40037372 ✉ [gmca1973@gmail.com](mailto:gmca1973@gmail.com)





# GMCA & Co.

Chartered Accountants

are based on the audit evidence obtained up to the date of our 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we 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 our independence, and where applicable, related safeguards.

## Other Matters

The Statement include the results for the quarter ended March 31 , 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Place: Ahmedabad  
Date: 07.05.2024

For, G M C A & Co.  
Chartered Accountants  
FRN: 109850W



  
CA. Mitt S. Patel  
Partner

Membership No. 163940

**VIVANTA INDUSTRIES LIMITED**

Registered Office: 403Tf, Sarthik-II, Opp. Rajpath Club, S.G. Highway, Ahmedabad 380 054.

CIN: U74110GJ2013PLC075393

Ph.no.: 079-26870952/54 Email Id: compliance@vivantaindustries.com Website : www.vivantaindustries.com

**AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED AND YEAR ENDED MARCH 31, 2024.**

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Year Ended	
	31/03/2024	31/12/2023	31/03/2023	31/03/2024	31/03/2023
	Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Income from Operations</b>				
(a) Revenue from operations	412.98	1007.72	1769.15	3723.86	2474.00
(b) Other Income	7.07	0.00	0.00	7.07	0.24
<b>Total Income</b>	<b>420.04</b>	<b>1007.72</b>	<b>1769.15</b>	<b>3730.93</b>	<b>2474.24</b>
<b>2</b>	<b>Expenses</b>				
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	265.80	963.66	1738.28	3640.43	2253.93
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	122.79	-6.69	0.00	-140.70	0.00
(d) Employee benefits expense	9.38	10.68	2.05	42.46	9.59
(e) Finance Cost	2.92	0.01	0.22	3.34	1.00
(f) Depreciation and amortisation expense	6.53	0.48	0.80	7.97	3.26
(g) Other expenses	12.64	5.57	4.02	36.54	11.75
<b>Total Expenses</b>	<b>420.05</b>	<b>973.71</b>	<b>1745.37</b>	<b>3590.03</b>	<b>2279.53</b>
<b>3</b>	<b>Profit/(loss) before exceptional items and tax (1-2)</b>				
	-0.01	34.01	23.78	140.89	194.71
<b>4</b>	<b>Exceptional Items</b>				
	0.00	0.00	0.00	0.00	0.00
<b>5</b>	<b>Profit/(Loss) before tax (3-4)</b>				
	-0.01	34.01	23.78	140.89	194.71
<b>6</b>	<b>Tax Expense</b>				
(a) Current tax	36.00	0.00	49.10	36.00	49.10
(b) Deferred tax	0.83	0.00	-0.10	0.83	-0.10
<b>Total Tax Expenses</b>	<b>36.83</b>	<b>0.00</b>	<b>49.00</b>	<b>36.83</b>	<b>49.00</b>
<b>7</b>	<b>Profit / (Loss) for the period from continuing operations (5-6)</b>				
	-36.84	34.01	-25.22	104.06	145.71
<b>8</b>	<b>Profit (Loss) from discontinuing operations</b>				
	0.00	0.00	0.00	0.00	0.00
<b>9</b>	<b>Tax Expense of discontinuing operations</b>				
	0.00	0.00	0.00	0.00	0.00
<b>10</b>	<b>Profit (Loss) from discontinuing operations (after tax)(8-9)</b>				
	0.00	0.00	0.00	0.00	0.00
<b>11</b>	<b>Other Comprehensive Income</b>				
A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
<b>Other Comprehensive Income for the period</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>12</b>	<b>Total Comprehensive Income for the period</b>				
	-36.84	34.01	-25.22	104.06	145.71
<b>13</b>	<b>Paid-up equity share capital (Face value of Rs 1/- each)</b>				
	1250.00	1250.00	1000.00	1250.00	1000.00
<b>14</b>	<b>Earnings Per Share (before exceptional items) (not annualised):</b>				
(a) Basic	-0.03	0.03	-0.03	0.09	0.15
(b) Diluted	-0.03	0.03	-0.03	0.09	0.15
<b>15</b>	<b>Earnings Per Share (after exceptional items) (not annualised):</b>				
(a) Basic	-0.03	0.03	-0.03	0.09	0.15
(b) Diluted	-0.03	0.03	-0.03	0.09	0.15

**Notes:**

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 07, 2024. The Audit under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Audit Report does not contain any observation which could have an impact on the results for the quarter/year ended March 31, 2024.

2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

3. Company operates in trading of Agro Products, Project Management Consultancy (P.M.C), Turenkey Projects, Technologies supply and Consultancy.

\*4. Pursuant to approval given by its shareholders at AGM on 28th August, 2023, the Company has issued 2,50,00,000 fully paid up bonus equity shares of Rs.1/- each in the ratio of 1(one) equity share of Rs.1/- each for every 4(four) existing equity share of Rs.1/- each. Accordingly, the earning per share has been adjusted for previous periods and presented in accordance with Ind AS 33, Earning Per Share.

Date: 07/05/2024  
Place : Ahmedabad



For, VIVANTA INDUSTRIES LIMITED

*(Signature)*  
**PARIKH H.A.**  
Managing Director  
DIN : DIN: 00027820

<b>VIVANTA INDUSTRIES LIMITED</b>			
<b>STATEMENT OF ASSETS AND LIABILITIES</b>			
			(Rs.in Lacs)
Particulars		As at 31/03/2024	As at 31/03/2023
<b>A</b>	<b>ASSETS</b>		
	<b>1 Non-current Assets</b>		
(a)	Property , Plant and Equipment	344.26	253.39
(b)	Other Intangible assets	762.14	762.14
(c)	Capital work in progress		
(d)	Intangible assets under development		
(e)	<b>Financial Assets :</b>		
(i)	Investments	170.00	170.00
(ii)	Deferred tax assets (Net)	1.54	2.38
(iii)	Loans	1029.74	1,016.02
(iv)	Other non-current assets		
	<b>Sub-total - Non-current Assets</b>	<b>2,307.69</b>	<b>2,203.94</b>
	<b>2 Current Assets</b>		
(a)	Inventories	140.70	-
(b)	<b>Financial Assets :</b>		
(i)	Investments	-	-
(ii)	Trade Receivables	1922.16	1,651.31
(iii)	Cash and Cash Equivalents	63.93	2.81
(iv)	Loans	390.79	50.00
(c)	Other current assets	-	-
	<b>Sub-total - Current Assets</b>	<b>2,517.57</b>	<b>1,704.11</b>
	<b>TOTAL - ASSETS</b>	<b>4,825.27</b>	<b>3,908.08</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Shareholders' Funds</b>		
(a)	Share Capital	1,250.00	1,000.00
(b)	Other Equity	400.00	574.00
	<b>Sub-total - Equity</b>	<b>1,650.00</b>	<b>1,574.00</b>
	<b>1 Liabilities</b>		
	<b>Non-current Liabilities</b>		
(a)	<b>Financial Liabilities :</b>		
(i)	Borrowings	1572.01	407.00
(b)	Deferred Tax Liabilities (Net)	0.00	-
(c)	Provisions	0.00	-
(d)	Other Non - Current Liabilities	301.95	270.45
	<b>Sub-total - Non-current liabilities</b>	<b>1,873.93</b>	<b>677.45</b>
	<b>2 Current Liabilities</b>		
(a)	<b>Financial Liabilities :</b>		
(i)	Borrowings	-	18.00
(ii)	Trade Payables	1142.05	1,536.02
(b)	Other Financial Liabilities	0.00	-
(c)	Provisions	159.30	101.06
(d)	Other Current Liabilities	0.00	1.56
	<b>Sub-total - Current Liabilities</b>	<b>1,301.34</b>	<b>1,656.64</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>4,825.27</b>	<b>3,908.08</b>



**VIVANTA INDUSTRIES LIMITED**

**Cashflow Statement**

Particulars	01-04-2023 to 31-03-2024	01-04-2022 to 31-03-2023
<b>A Cash flow from Operating Activities</b>		
Net Profit Before Tax	140.89	194.71
Adjustments for:		
Add Foreign Exchange Gain/Loss	0.92	-
Add Dividend Reserve	0.90	-
Add Depreciation	7.97	3.26
Less Asset and liability w/off Or Dividend	-	-
Add Interest Expense	3.34	1.00
Less Short Term Capital Gain (Mutual Fund)		
	<u>154.01</u>	<u>198.97</u>
Operating Profit / (Loss) before Working Capital Changes		
Adjustments for:		
Increase/(Decrease) in Trade Payables	(393.99)	1,454.77
Increase/(Decrease) in Other Current Liabilities	(1.56)	(269.60)
Increase/(Decrease) in Other Non Current Liabilities	31.50	270.45
Increase/(Decrease) in Provisions	58.22	85.19
(Increase)/Decrease in Trade Receivables	(270.87)	(1,465.87)
(Increase)/Decrease in Inventories	(140.70)	-
(Increase)/Decrease in other current assets	-	-
	<u>(563.39)</u>	<u>273.92</u>
<b>Cashflow generated from Operating Activities</b>		
Income Tax Paid ( Net of Refund)	(36.00)	(49.10)
<b>Net Cashflow generated from Operating Activities A</b>	<u>(599.39)</u>	<u>224.82</u>
<b>B Cash flow from Investment Activities</b>		
Purchase of Property , Plant and Equipment	(98.84)	-
Sale of Property , Plant and Equipment	-	-
Sale of Investments	-	-
Purchase of Investments	-	-
Share Application Money Received Back	-	-
Dividend Income	-	-
<b>Net Cashflow generated from Investments Activities B</b>	<u>(98.84)</u>	<u>-</u>
<b>C Cash flow from Financiing Activities</b>		
Interest Expenses	(3.34)	(1.00)
(Increase) /Decrease in Long term Loans & Advances (Assets)	(13.73)	(38.15)
(Increase) /Decrease in Short term Loans & Advances (Assets)	(340.78)	(50.00)
Dividend Paid	(30.00)	-
Increase/(Decrease) in current liabilities	(18.00)	18.00
Increase/(Decrease) in non current liabilities	1,165.19	(151.55)
<b>Net Cashflow generated from Financing Activities C</b>	<u>759.35</u>	<u>(222.69)</u>
<b>Net Change in Cash &amp; Cash Equivalents (A+B+C)</b>	61.12	2.13
Opening Cash & Cash Equivalents	2.81	0.68
<b>Closing Cash &amp; Cash Equivalents</b>	<u>63.93</u>	<u>2.81</u>



Date: 22<sup>nd</sup> April, 2024

To,  
The Board of Directors  
**Vivanta Industries Limited**  
403/TF, Sarthik II,  
Opp Rajpath Club,  
S.G Highway, Bodakdev,  
Ahmedabad, Gujarat, India, 380054

**Subject: Resignation from the post of Company Secretary & Compliance Officer**

Dear Sir,

I hereby tender my resignation from the position of Company Secretary & Compliance Officer and as Key Managerial Personnel (KMP) and all other statutory/ designated positions in the Vivanta Industries Limited (Company) with an immediate effect from the close of business hours on April 22, 2024 to pursue career opportunity outside the Company.

I would like to take this opportunity to offer my sincere gratitude to the Board of Directors, CFO, senior management, colleagues and my team for the unstinted support & co-operation extended to me during my tenure to perform my duties and responsibilities.

Please acknowledge the receipt of my Resignation Letter.

Thanking You,  
Yours faithfully,



**Aesha Shah**  
**Company Secretary & Compliance Officer**  
**ICSI Membership No: ACS 70186**