Multiple Advanced Audio-Visual Solutions

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 and Half yearly Ended On 30/09/2023

(Rupees in Lacs)

	Particulars	Standalone						Consolidated					
Sr.No.		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
		UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
I.	(i) Revenue from Operations	103.54	119.68	171.12	223.22	384.95	1,227.81	110.04	125.80	187.16	235.84	416.38	1,308.57
II.	(ii) Other Income	4.26	4.30	86.30	8.56	89.07	37.74	4.45	4.56	92.91	112.92	95.76	46.69
III.	Total Income (I + II)	107.80	123.98	257.42	231.78	474.02	1,265.55	114.49	130.36	280.07	348.76	512.14	1,355.26
IV.	Expenses												İ
	(a)Cost of Materials Consumed	71.70	82.95	32.68	154.65	264.41	985.25	77.52	72.86	32.66	378.68	271.68	998.20
	(b)Purchase of Stock-in- Trade	-	-	-	-	-	-	-	-	-	-	-	-
	(c)Change In Inventories of finished goods, Work- In- Progress and Stock- In- Trade								-	-			İ
	3				-	-		-				-	
	(d)Employee benefits expenses	39.26	38.50	51.10	77.76	75.37	170.11	69.09	45.24	64.08	143.91	93.66	213.68
	(e) Finance costs	53.21	52.19	21.62	105.40	43.15	223.73	0.68	53.27	22.53	75.98	44.56	227.02
	(f)Depreciation & Amortization Expenses	0.45	0.57	0.57	1.02	1.27	2.29	0.25	0.62	0.75	1.74	1.62	2.96
	(g)Other Expenses	19.65	18.45	12.08	38.10	62.89	192.23	38.51	19.56	14.94	112.62	69.49	208.94
	Total Expenditure	184.27	192.66	118.05	376.93	447.09	1,573.61	186.04	191.55	134.96	712.92	481.01	1,650.80
٧.	Profit before exceptional Items and tax (III-IV)	(76.47)	(68.68)	139.37	(145.15)	26.93	(308.06)	(71.55)	(61.19)	145.11	(364.16)	31.23	(295.54)
VI.	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	i -
VII.	Profit before Tax (V - VI)	(76.47)	(68.68)	139.37	(145.15)	26.93	(308.06)	(71.55)	(61.19)	145.11	(364.16)	31.23	(295.54)
	Tax expenses												İ
VIII.	(1) Current Tax	0.00	6.87	6.87	6.87	6.87	-	0.00	6.87	6.87	6.87	6.87	i -
	(2) Current Tax Expense relating to Prior Years	-	-	-	-	_	-	-	-	-	-	-	-
	(3) Deferred Tax	0.00	(0.14)	(0.14)	(0.14)	(0.14)	(6.12)	0.00	(0.14)	(0.14)	(0.14)	(0.14)	i -
	Total Tax Expenses	0.01	6.73	6.73	6.74	6.73	(6.12)	0.01	6.73	6.73	6.74	6.73	(6.04)
	Profit / (Loss) for the period from continuing	0.01	0.75	0.73	0.74	0.75	(0.12)	0.01	0.73	0.75	0.74	0.75	(0.04)
IX.	operations (VII-VIII)	(76.48)	(75.41)	132.64	(151.89)	20.20	(301.94)	(71.56)	(67.92)	138.38	(370.90)	24.50	(289.50)
Χ.	Profit/(loss) from discontinued operations	(701-10)	(/5:42)	152.04	(151.65)	-	(302.3-1)	(72.50)	(0)152)	-	(370,30)		(203.50)
XI.	Tax expenses of discontinued operations												İ
	Profit/(loss) from discontinued operations (after tax) (X-	_	_	_	-	-	_	-	-	-	-	-	i -
	XI)												İ
XII.	•	(76.40)	(75.44)	122.64	(454.00)	20.20	(201.04)	(74.56)	(67.02)	420.20	(270.00)	24.50	(200 50)
XIII.	Net Profit/(Loss) for the period (IX+XII)	(76.48)	(75.41)	132.64	(151.89)	20.20	(301.94)	(71.56)	(67.92)	138.38	(370.90)	24.50	(289.50)
XIV.	Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	i -
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	(217.80)
	(ii) Income tax relating to items that will not be	_	_	_	-	_	_	-	-	-	-	-	_
	reclassified to profit or loss												ĺ
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	i -
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	Total Comprehensive Income for the period												ĺ
χV	(XIII+XIV) (Comparing Profit/(Loss) and other	(76.48)	(75.41)	132.64	(151.89)	20.20	(301.94)	(71.56)	(67.92)	138.38	(370.90)	24.50	(289.50)
30.47	Comprehensive Income for the period)	/= -=:	/=		,, <u> </u>		(00 :	,_	,,		(07		(20
XVI	Earning per equity share	(7.65)	(7.54)	13.26	(15.19)	2.02	(30.19)	(7.16)	(6.79)	13.84	(37.09)	2.45	(28.95
	1) Basic	(7.65)	(7.54)	13.26	(15.19)	2.02	(30.19)	(7.16)	(6.79)	13.84	(37.09)	2.45	(28.95)
	2) Diluted												<u> </u>



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Standalone and Consolidated Statement of UnAudited Financial Results For The Quarter and Half yearly Ended On 30/09/2023

Notes:

1. The above Standalone and Consolidated Financial Results were reviewed by the audit committee and thereafter approved at the meeting of the Board of Directors held on 6th March 2023. The statutory auditors have expressed an unmodified opinion. The audit report has been filed with the stock exchange and is available on the Company's website. These standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standard) Rules 2015

The figures for the Half year ended 30th September 2023.

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. As the Company's business activity falls within a double business segment, namely dealing in paint and installation & commission of Audio Visional project, the disclosure requirements as per Ind-AS 108 "operating segments" are applicable. The Same report have attached separate tabular form.
- 5. The Statutory Auditors of the Company have reviewed the aforesaid Standalone and Consolidated Financial Results for the quarter and nine months ended on 31st December 2022. 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.
- 6. The Earing Per Shares has been computed in accordance with Accounting Standard on Earing Per Shares (AS 20).
- 7. Prior period comparatives have been regrouped/reclassified wherever necessary to confirm to the presentation in the current period/year and are complaint with Ind AS. The management has exercised necessary due diligence to ensure that the financial results give a true and fair view.

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

By Order of the Board of Directors For Ind-Agiv Commerce Limited

Lalit Chouhan Director

Date: 27 th November 2023

Place:- Mumbai

DIN No.: 00081816