(Formerly Known as Atreya Petrochem Ltd.)

CIN No. L23100GJ1990PLC014692



14TH February, 2019

To,

Listing Compliance, BSE Limited, P J Towers, Dalal Street, Fort, Mumbai-400001

Scrip ID: KAVITIND: Code: 524444

Dear Sir/Madam,

Pursuant to Regulation 33 and Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform your esteem exchange that the Board of Directors of the Company at its meeting held today i.e. 14th February,2019 at its registered office of company

- The Board has approved un-audited Financial Results along with Limited Review Report for quarter nded December 31, 2018.
- Copy of said Unaudited Financial Results, segment Results and Limited Review Report issued by Statutory Auditor of the Company is enclosed herewith.
- 3. The meeting concluded at 7.30 p.m.

BARODA

Kindly take the information on record.

Thanking you

For Kavit Industries Limited

Bhavesh Desai

Director

DIN: 01937635

Encl: As above.

E-mail: info@kavitindustries.in



Branch Office: 14 A Third Floor, India Bulls Megamall, Jetalpur, Vadodara -390007.

14th February, 2019

Review report to, The board of directors, Kavit Industries Limited.

Re: LIMITED REVIEW OF THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER, 31 2018.

- 1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Kavit Industries Limited ("the company") for the quarter ended on December 31, 2018 and the year to date results of the period from October 1, 2018 to December 31, 2018 together with the notes thereon. This statement being submitted by the company in pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (listing Obligation and disclosure Requirement) Regulations, 2015 for which auditor firm is in process to get peer review and has been initialed by us for identification purpose.
- 2. The preparation of the 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 Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review in accordance with 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 accountant of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement of financial result is free of material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Branch Office: 14 A Third Floor, India Bulls Megamall, Jetalpur, Vadodara -390007.

4. Based on our review conducted as above, nothing has come to our attention except Annexure 1, that causes us to believe that the accompanying Statement of Standalone Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

There are some points requires attention of stake holder of the company for which we are submitting annex-1 alongwith this report as an emphasis of matter for stake holder of the company.

For Sheetal Samriya &Associates

Chartered Accountants

Firm Registration No.: 011478C

CA Nisha Bhatt

Partner



Branch Office: 14 A Third Floor, India Bulls Megamall, Jetalpur, Vadodara -390007.

Annexure 1 to Auditor's Limited Review Report

Following are the observation requires attention of stake holders

- The accompanying statements and other financial information are in contravention of the Section 188 of the Companies Act, 2013 and Regulation 23 of SEBI (LODR) Regulations, 2015 pertaining to the Related Party transactions. Furthermore the company has not filed MGT-14 for the transactions pertaining to Sales of Kavit Industries Ltd carried out with its Subsidiary, Kavit Edible Oil Ltd amounting to ₹. 4,48,30,620/- (Including Taxes)/₹. 4,26,95,820/- (excluding taxes) in the previous two Quarters.
- The Company in the Annual General Meeting held on September 25, 2015 increased the authorized share capital from ₹. 46,45,00,000/- to ₹. 66,45,00,000/-. However, the e-form SH-7 for increasing authorized Share Capital is yet to be filed. The company is in process of completing the said filing with the Registrar of Companies.
- 3. The accompanying statements and other Financial reports includes the Debtors of ₹. 1,43,66,77,463/- for the quarter ended December, 2018 out of which the Interim Financial results of the company reflects the total outstanding debtors for a period exceeding 6 months as ₹. 1,20,63,12,370/- which may result in transactions prejudicial to the interest of shareholders as against the Sales amounting to ₹. 19,47,57,765/- for the Quarter 3. The company is advised to create necessary provisions for Bad Debts on long outstanding Debtors.
- 4. The accompanying statements and other Financial reports includes the Creditors of ₹. 1,39,18,79,677/- for the quarter ended December, 2018 out of which the Interim Financial results of the company reflects the total outstanding creditors for a period exceeding 6 months as ₹. 1,11,12,95,087/- which may result in transactions prejudicial to the interest of shareholders as against the Purchase amounting to ₹. 19,47,87,645/- for the Quarter 3.
- 5. The Financial results do not comply with Section 185 & 186 of the Companies Act, 2013 pertaining to Loans to Directors & Others and the Loans and Investment by the company. Terms of loans & advances awarded are prejudicial to the interest of the share holders. Balances of loans and advances are subject to confirmation.
- The company has contravened with Section 92 of the Companies Act, 2013 regarding Filing of Income Tax return for the F.Y. 2017-18.

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Branch Office: 14 A Third Floor, India Bulls Megamall, Jetalpur, Vadodara - 390007.

- 7. The company has not appointed any full time Company Secretary for the secretarial matters in pursuant to Section 203 of Companies Act, 2013 and Regulation 6 of SEBI (LODR) Regulations, 2015 and so we are unable to state any opinion regarding the compliance of the provisions of any other Act wherever applicable.
- 8. The management of the company has formed Audit Committee in pursuant to the requirements of the Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of companies Meetings of Board and its Powers Rules, 2014 but it is working less effectively. Furthermore there is contravention of Regulation 18 of SEBI (LODR) Regulations, 2015 in respect to appointment of the Company Secretary as the secretary of the Audit Committee.
- The company has written off balance amounting to ₹ 1,19,81,257/- of Sulfro Technologies & Appliances Pvt Ltd (Creditors) & credited to Profit & Loss statement during quarter ending on 31st December, 2018 due to which the indirect income of the company has been increased by the same amount.

For Sheetal Samriya &Associates Chartered Accountants

Firm Registration No.: 011478C

CA Nisha Bhatt

Partner

(Formerly Known as Atreya Petrochem Ltd.)





Kavit Industries Limited CIN NO. L45200GJ1995PLC028373

Regd. Office : Tundav Anjesar Road, Vil: Tundav, Tal: Savli, Dist: Vadodara - 391775.

Segmentwise Revenue, Results, Assets, Liabilities and Capital Employed for Quarter and Nine months 31st December ,2017

	Control of the Contro	representation and	a circlassas translassica	iroc Quarter and	Acone montana 3.72	e pecenines (mex)	
Particulars		3 months ended (31/12/2018)	Preceding 3 months ended (30/09/2018)	Corresponding 3 months ended in previous year (31/12/2017)	9 months ended (31/12/2016)	Corresponding 9 months ended in the previous year (31/12/2017)	Year Ended (31/03/2018)
		(tinudited)	(Unaudited)	(Unsedited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment Reven	ue .						
	from each segment should be						
utiscinsed under t		A					
(a) Securities Div		0.000	0.020	129.471	0.015	925.704	13568
(b) Manufacturin	The state of the s	200	11000	1007/4		7837-04	1,3,30,6
(c) Food & Ingres		0.000	496.320	1,531,434	1,002.866	2,021,001	3238.02
(d) Garment Divis		702	A.O. and	- NORMACICAL	The State of the S	2004.1001	
(e) Edible Off	-	1.151	279.510	82.781	432.371	1,994.117	2180.01
(f) Osbers		1,946.43	- ALLEGAR	10007.01	1,946.426	40.00.00	23,000,00
Total		1,947,577	777.850	1,743,686	3,381,678	5,740.902	6,775.630
Less: Inter Segm	ent Revenue		-				
	e From Operations	1,947.577	777.850	1,743.696	3,381,678	5,740,902	6,775.630
	(Profit)(+)/ Loss (-) before tax	VIV. 10 10 10 10 10 10 10 10 10 10 10 10 10	0.40000	1000	- 1-11/1-11/1-1	100000000000000000000000000000000000000	1917 1144
and Interest from							
(a) Securities Div		(0.000)		4:167	0.001	75.890	88.47
(b) Manufacturin	100000000000000000000000000000000000000	- Lance Co. 10.00				100000	
(c) Food & Ingred	TOTAL PROPERTY OF THE PROPERTY	0.000	38.370	16.664	38.370	16,795	20.945
(d) Garment Divi					1-		
(e) Edible Off		33.851	13,380	[71.878]	74.251	-38.544	11.995
(f) Others		110.248	12.400		110,240	7 23 73 7	4.29
Total	- 0	144.099	71,750	(11,047)	222,870	54.141	125,700
(Add)/Less: (i) 1	nterest**	122.180	10.920	0.002	195.362	126.0	1.76
	cable Expenditure net off						59.5
(III) Un-affocable			(13.860)	0.005	-15.R3		
Total Profit Befo		21,918	46,970	[11.054)	103.337	53,490	64.440
3 Segment Assets	(10) Sept. 100 S	- VXXX	- 10000	10 00000	of distriction	2000000	1000000
(a) Securities Div	kinn	190.231	190,230	107,860	190.231	107.860	190.23
(b) Manufacturin	1100010101	17,769,351	17,769,350	18,207.240	17,769,351	18,207,240	1.7769.351
(c) Food & Ingred		776.345	763.070	778.200	776.345	778.200	737.975
(d) Garment Divis		22,120	22.120	164.630	22.120	164.630	22.12
(e) Edible Oil		1,520.776	1,514,850	647.823	1,520.776	647.823	1446.525
(f) Others		209.837	99.590	95.430	209.837	95 430	99.589
Wrallocated		138.382	18850	20,610	138.362	20.610	18.85
Total Segment a	esets .	20,627.042	20,378.060	20,021.793	20,627.042	20,021.793	20,284,640
4 Segment Liabilit	ės		Sales and Sales		3-10355	Zitte Garage	S-CAMPED AND
(a) Securities Div	iston	109,530	109,530	58.830	109.530	58.830	109.52
(b) Manufacturin	g Division	13,621.650	13,621,650	11589.961	13,621,650	11589.961	13,671,65
(c) Food & Ingred	lent Division	(940.160)	[1,021,150]	396.125	(940.160)		-940.16
(d) Garment Divi-	dan	(33.360)	(33360)	109.150	(33.360)		-33,36
(e) Edible Oil	- H	109.530	190,510	216.207	109.530	216.207	109.53
(f) Others		182.802	63,270	63.270	182,902	63.270	63.27
Unallocated		150.602	31,070	31,110	150.602	31.110	31.11
Total Segment L		13,200,595	12,961,520	12,664,653	13,200,595	12,664.653	12,961.563
5 Capital Employe	4		-				
(a) Securities Div	Islant	80,701	80.700	49.030	86,701	49,030	80.70
(b) Hanufacturin		4,147,701	4,147,700	6,617,279	4,147,701	6,617.279	4,147.70
(c) Food & Ingred	Besst Division	1,716,505	1,784,220	182.075	1,716,505	182.075	2,678.14
(d) Garment Divi	400	55,480	\$5,400	55,480	55,480	55,480	55.48
(e) Edible 00		1.411.246	1,324,330	431,616	1,411.246	431.616	1,337.00
(f) Others		27.035	36,320	32.160	27,635		16.32
Unallocated	walls -	(32.220)		(10.500)	(12.220)		
Total Capital Em	ployed	7,426,447		7,357.140	7,426,447	7,357,140	7,323.110

For & on behalf of the Board of Directors Kavit Industries Limited

(formerly known as Acres o Petro hem Limited) HOUSTA

Bhavesh Desail Director

DIN No. 01937635

9th Floor, Galay Chambers, Opp. Sardar Patel Statue, Sayajiguni, Vedodara-390 020. Gujarat, INDIA.

Ph: 0265 - 2362000 | Fax: +91 265 2361551 E-mail: info@kavitindustries.in

Date:14.02.2019

Place: Vadodara

Regd. Office & Works: Tunday Anjesar Road, Village: Tunday, Tal.; Savli, Vadodara-391 775.

BARODA

(Formerly Known as Atreya Petrochem Ltd.)

CIN No. L23100GJ1990PLC014692



Ravit Industries Limited

Rogd-Office: Tunday Anjeesr Road, Village fiavil, Vadodars-391775.

STATEMENT OF STATEDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER AND HIRE MONTHS ENDED DECEMBER 31, 2018

Ph. No. 0265 - 2361100 ; E-mail:kavirindustrieslimited@gmail.com ; Website: http://kavitindustries.in

	Particulars	3 months ended	Proceding	Corresponding 3	9 months ended	Corresponding 9	Year Ended
	III AND THE PARTY OF THE PARTY	(31/12/2016)	3 months ended (38/89/2018)	months ended in previous year	(31/12/2018)	menths unded to the previous year	(31/03/2018)
_	(Kefer Notes Below)	(Usudited)	(Umsudited)	[Unamilited]	(Unsudited)	(Unaudited)	(Autited)
1	Income				***************************************		
	Revenue from operations	1,947,579	777.850	1.745.686	3,381,679	3,740,903	6,775.63
	Other Income	168,974	#2,300	6,460	287,914	The second second second	127.30
	Total Revenue	2,116,553	860.158	1,750,146	3,669,593		6,902,93
2	Expenses	2,000,000	Opening.			-30/12/2004	00104079
	(a) Cost of materials consumed						-
	(b) Purchases of Traded Goods	1,547,876	739.530	1,656,620	3,333,631	5,596,135	6,433.16
	[c] Changes in investories of fittished goods,	0.000	4.220	80.166	10.000	(16,293)	
	ainth lin nomens and shock in-trade	F 400	4.000	22000	(2.170)	300000	28.41
_	[d] Employee Benefit Expenses [e] Finance Cost	5.300	7,730	12.266	16,081	40.319	39.67
	iff Depreciation and amortisation expense:	122.092	10.590	0.002	135,362	10000000000	1.76
	(g) Other expenses	4,433	9.870	4.438	13,301	13.216	17.66
	Total expenses	The second state of the second	4.900	8.308	16.814	78.056	179-34
2	Prefit before exceptional & Extraordinary	2,001,500	775.440	1,761.200	3,513,020	5,712,084	6,779.00
	Hem and her	35.853	84.718	(11.054)	156.573	53.407	123.93
4	Exceptional items						59.50
5	Profit before Extraordinary item and tax	35.053	84.710	(11.054)	156.573	53.487	54.44
-6	Extraurdinary items		The stance				20.0
7	Profit Before Tax	35,053	84,710	(31.054)	156,573	53,467	54.44
11	Tax expense	13,135	37,750	(3.416)	55.235	17.994	1 P.F.
1	11 Carrent Tax	13.135	37.750	(3.416)	53,235	17.884	19.87
	3] Deferred Tax			1			
9	Profft / (Loss) for the period	21,918	\$6,968	[7.638]	103,338	35.603	84.56
10	Other Comprehensive Income/(Loss) Items that will not to be reclassified to profit						10000
_	or less						0.06
	Items that will be reclassified to Profit or Loui						(0.13)
	Income tax relating to from that will not be						10000
-	reclassified to profit or loss		001100	· · · · · · · · · · · · · · · · · · ·			10.04
11	Total Comprehensive income for the period (comprising profit/(Lose) and other comprehensive income for the period) (%- 16)	23.910	46,960	(7.628)	102,238	35,443	14.49
	Part up tignity Share Capital (Fiee Value of No. 50 (ceach)	4,195311	4,191.333	6,143,333	6,195.333	6,193.333	6,193.13
	Earwings per equity chare						
	(a) Besir	0.035	0.076	(0.012)	0.167	8.857	0,07
	(h) Ditured	0.035	9,976	(0.012)	9.167	9,097	0,07

The above unaufited financial results for the quarter ended the: 31, 2018 were reviewed by the Audit committee at the meeting held on February 14, 2019 and approved by the Beard of Directors and taken on Record at the meeting held on February 14, 2019.

The Company adopted Indian Accounting Standards ("Ind A5") effective April 01, 2017 and accordingly, the financial results for quarter orded December 31, 2019 have been prepared in accordance with the recognition and innasurement principles laid down ind A5 34 "Interior Plauscial Repurting" proceeds under section 135 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles principles procedule. India and in terms of regulation 33 of the

2 Still (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SERI (Circular CDE/CDO)/EAC/62/2016 doted July 05, 2016. The Company has upted to qualified by relaxation provided by SERI (strenger of disclosure requirements) Regulations, 2015 and SERI (Circular CDE/CDO)/EAC/62/2016 doted July 05, 2016. The Company has upted to qualified by relaxation provided by SERI (at respect of disclosure requirements). The corresponding figures in earlier periods. The but-65 Brancial results and Brancial information for the quarter ended December 31, 2018 has been presented after incorporating the application and discontinuous. This information has not been exceeded.

3 The previous period figures have been regrouped/, exclassified whorever necessary to confirm to the classification for this quarter.

performance and allocates resources based on an analysis of various performance indicators by fusiones segments and segment information is

For & on behalf of the Board of Directors Kavit Industries Liggited

(formerly kygwn of Atygyn Petrochem Limited)

BAROD

Shavesh Essai Director DIN No. 01937635

Place: Vadodara

Date: 14th February 2019

9th Floor, Galav Chambers, Opp. Sardar Patel Statue, Sayajiguni, Vadodara-390 020. Gujarat, INDIA. | Ph : 0265 - 2362000 | Fax : +91 265 2361551

E-mail: info@kavitindustries.in

Regd. Office & Works: Tunday Anjesar Road, Village: Tunday, Tal.: Sayli, Vadodara-391 775.



Branch Office: 14 A Third Floor, India Bulls Megamail, Jetalpur, Vadodara - 390007.

14th February, 2019

Review report to, The board of directors, Kavit Industries Limited.

Re: LIMITED REVIEW OF THECONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2018.

- 1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of Kavit Industries Limited ("the company") and its Subsidiaries (the company and its subsidiaries together referred to as "The Group") for the quarter ended on December 31, 2018 and the year to date results of the period from October 1, 2018 to December 31, 2018 together with the notes thereon. This statement being submitted by the company in pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (listing Obligation and disclosure Requirement) Regulations, 2015 for which auditor firm is in process to get peer review and has been initialed by us for identification purpose.
- 2. The preparation of the 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 Accounting Standards) Rules. 2015 and the Circular, which is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our limited review.
- 3. We conducted our review in accordance with 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 accountant of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement of financial result is free of material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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Branch Office: 14 A Third Floor, India Bulis Megamall, Jetalpur, Vadodara - 390007.

4. Based on our review conducted as above, nothing has come to our attention except Annexure 1, that causes us to believe that the accompanying statement of Consolidated unaudited financial result prepared in accordance with Ind AS and other recognized accounting practices and policies has not disclosed the information required to be disclosed in teams of regulation 33 of SEBI (listing Obligation and disclosure Requirement) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

There are some points requires attention of stake holder of the company for which we are submitting annexure-1 alongwith this report as an emphasis of matter for stake holder of the company.

For Sheetal Samriya &Associates

Chartered Accountants

Firm Registration No.: 011478C

CA Nisha Bhatt

Partner



Branch Office: 14 A Third Floor, India Bulls Megamali, Jetalpur, Vadodara - 390007.

Annexure to Auditor's Limited Review Report

1. List of Subsidiaries;

- a. Kavit Edible Oil Limited
- b. Kavit Swachh Organic Food Private Limited
- c. Kavit Infoline Private Limited
- d. Kavit Infra Projects Private Limited
- e. Kavit Foods Private Limited





Branch Office: 14 A Third Floor, India Bulis Megamail, Jetalpur, Vadodara - 390007.

Annexure I to Auditor's Limited Review Report

Following are the observation requires attention of stake holders

- The accompanying statements and other financial information are in contravention of the Section 188 of the Companies Act, 2013 and Regulation 23 of SEBI (LODR) Regulations, 2015 pertaining to the Related Party transactions. Furthermore the company has not filed MGT-14 for the transactions pertaining to Sales of Kavit Industries Ltd carried out with its Subsidiary, Kavit Edible Oil Ltd amounting to ₹. 4.48,30,620/- (Including Taxes)/₹. 4,26,95,820/- (excluding taxes) in the previous two Quarters.
- 2. The Company in the Annual General Meeting held on September 25, 2015 increased the authorized share capital from ₹. 46,45,00,000/- to ₹. 66,45,00,000/-. However, the e-form SH-7 for increasing authorized Share Capital is yet to be filed. The company is in process of completing the said filing with the Registrar of Companies.
- 3. The accompanying statements and other Financial reports includes the Debtors of ₹. 1,43,66,77,463/- for the quarter ended December, 2018 out of which the Interim Financial results of the company reflects the total outstanding debtors for a period exceeding 6 months as ₹. 1,20,63,12,370/- which may result in transactions prejudicial to the interest of shareholders as against the Sales amounting to ₹. 19,47,57,765/- for the Quarter 3. The company is advised to create necessary provisions for Bad Debts on long outstanding Debtors.
- 4. The accompanying statements and other Financial reports includes the Creditors of ₹. 1,39,18,79,677/- for the quarter ended December, 2018 out of which the Interim Financial results of the company reflects the total outstanding creditors for a period exceeding 6 months as ₹. 1,11,12,95,087/- which may result in transactions prejudicial to the interest of shareholders as against the Purchase amounting to ₹. 19,47,87,645/- for the Quarter 3.
- The Financial results do not comply with Section 185 & 186 of the Companies Act, 2013
 pertaining to Loans to Directors & Others and the Loans and Investment by the
 company. Terms of loans & advances awarded are prejudicial to the interest of the
 share holders. Balances of loans and advances are subject to confirmation.
- The company has contravened with Section 92 of the Companies Act, 2013 regarding Filing of Income Tax return for the F.Y. 2017-18.

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Branch Office: 14 A Third Floor, India Bulls Megamail, Jetalpur, Vadodara - 390007.

- 7. The company has not filed annual returns for F.Y. 2017-18 of Kavit Edible Oil Limited as per the requirements of section 137 of the Companies Act, 2013 for Filing of Annual Returns with ROC and also there is contravention of Regulation 33(3) of SEBI (LODR) Regulations, 2015 which pertains to submitting the audited financial results alongwith audit report.
- In case of Kavit Edible Oil Limited the review of Interim financial information is not performed by the independent auditor for the preparation of Consolidated Financial Statements which consists of sales amounting to ₹. 3,02,13,615/- and purchase amounting to ₹. 2,88,95,702/- for the quarter ended on 31st December, 2018.
- 9. The company has not appointed any full time Company Secretary for the secretarial matters in pursuant to Section 203 of Companies Act, 2013 and Regulation 6 of SEBI (LODR) Regulations, 2015 and so we are unable to state any opinion regarding the compliance of the provisions of any other Act wherever applicable.
- 10. The management of the company has formed Audit Committee in pursuant to the requirements of the Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of companies Meetings of Board and its Powers Rules, 2014 but it is working less effectively. Furthermore there is contravention of Regulation 18 of SEBI (LODR) Regulations, 2015 in respect to appointment of the Company Secretary as the secretary of the Audit Committee.
- 11. The company has written off balance amounting to ₹. 1,19,81,257/- of Sulfro Technologies & Appliances Pvt Ltd (Creditors) and credited to Profit & Loss statement during quarter ending on 31st December, 2018 due to which the indirect income of the company has been increased by the same amount.

For Sheetal Samriya & Associates

Chartered Accountants

Firm Registration No.: 011478C

CA Nisha Bhatt

Partner

(Formerly Known as Atreya Petrochem Ltd.)

CIN No. L23100GJ1990PLC014692



KAVIT INDUSTRIES LIMITED

Regd.Office: Thindsy Anjesse Road, Village Sayll, Vadodara-391775.

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2018

Ph. No. 9265-2361109; E-mail:kavitindustrieslimited@gmail.com; Website: http://kavitindustries.in

	Particulars	A second second second		Contract of the Contract of th			(Rs. in Lakhs)
		3 months ended (31/12/2038)	Preceding 3 months ended (30/09/2018)	Corresponding 3 immths ended in previous year	9 mustbs ended (21/12/2018)	Corresponding 9 munths ended in the previous year	Year Ended (31/03/2010)
	(Refer Notes Below)	(Unadired)	(Unsudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
.1	Discount			3			
	Resenue from operations	1,136,074	891,270	1/925,714	1965.904	5,922,934	4,775,630
	Other Income	\$73,920	#2.340	6,460	292.950	24.670	327,300
	Total Revenue	1,310.044	974.110	1,932,174	3,258,854		6,992,938
2	Expenses					4,777,444	
	[6] Cost of materials consumed		/				
	(b) Parchases of Traded Goods	1.151.281	968,368	1.864.270	2,917,638	5,744,385	0.493,160
	(c) Changes in Inventories of finished goods. Book in Atomesa and Stock in trade	(n.264)	(5.800)	71.286	(19.759)	(25.178)	25.410
	(if) Ringleyer Benefit Expenses	16,398	18.200	19,196	47.669	47.249	59.620
	(e) Pinance Cost	122.174	10.900	0.039	135,666		1,760
	(P) Depreciation and amortisation exposus	4.433	RH70	4.438	13,301	13.218	17,660
	[g] Other expenses	10,580	21.120	18:357	56,818		179.388
	Total expenses	1,298.603	913,550	1,917,586	3,151,333	3,868,472	6,778.990
3	Profit before exceptional & Extraordinary	11.441	66,546	14.588	197.521	79.132	123,930
+	Exceptional items						59,500
5	Profit before Extraordinary item and tax	33.445	60,566	14.588	107.521	79.132	64.440
6.	Extraordinary items		3/3, 54		10000		- 3/3/5/4
7	Profit Before Tax	11.441	60,566	14.588	107,521	79.132	54,640
	Тах ехрение	2000	29,360	4.506	53,215	25,808	19:3079
	1] Correct Tax	3,535	29,360	4,500	53,235	25,008	19.870
	2) Deferred Tax			1		()	
9	Profit / (Loss) for the period	2.905	31,200	10.000	54,286	53,324	44.570
10	Other Comprehensive Income/(Luss) Rums that will not to be reclassified to profit or last.						150 (4.55)
-	TIT ASAS.						(0.085)
	hems that will be reclassified to Profit or Loss locome tax relating to items that will not be						(0.130)
	reclassified to profit or lose						0.040
11	Total Comprehensive income for the period (comprising profit/(Loss) and other comprehensive income for the period) (9–10)	7.905	31.200	10.000	54.286	13.324	44.400
	Field up Equity Share Capital (Face Value of its 10/Leach)	6,193.333	4,193.333	6,193.333	6,193,333	6,193,333	6,191,313
	Earnings per equity share						
	(a) Busic	0.013	0.050	0.016	0.000	11.086	0.070
	(b) Diluted	0,013	0.050	0.016	0.088	0.086	0,070
	NOTES:						

The above usualitied financial results for the quarter ended Dec 31, 2018 were reviewed by the Audit consultities at the meeting held on Petrouary 14, 2019 and approved by the Board of Directors and taken as Record at the meeting held on Petrouary 14, 2019.

The Company subspecial Indian Accounting Standards ("bid AS") effective April 01, 2017 and accordingly, the financial results for quarter ended December 21, 2019 have been prepared in accordance with the recognition and measurement principles laid flown Ind AS 34 "interver Financial Reporting" prescribed under section 133 of the Companion Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in bulks and in forms of regulation 33 of the

2 SSBI (Listing Obligations and Disciousre Requirements) Repulations, 2015 and SBBI Circular CIR/CFD/FAC/62/2016 dated July 05, 2016. The Company has opted to avail the relaxation provided by SSBI in respect of disciousre requirements for corresponding figures of earlier periods. The link-AS financial results and financial information for the quarter ended December 31, 2018 has been presented after incorporating the applicable lad AS adjustments. This information has not been subject.

3 The previous period figures have been regrouped/ reclassified wherever necessary to confirm to the electification for this quarter.

4 Based on the "management approach" as defined in Ind AS 108- Operating Segments, the Chief Operating Decision Maker evaluates the Company's

Fur & on behalf of the Board of Directors Kavit industries Limited

(Summerly known as Circus Petrochem Limited

BARODA

Rhavest Serial Director

DIN No. 01937635

Place: Vadodara

Date: 14th February 2019

9th Floor, Galav Chambers, Opp. Sardar Patel Statue, Sayapgunj, Vadodara-390 020. Gujarat, INDIA. | Ph : 0265 - 2362000 | Fax : +91 265 2361551

Ph ; U265 - 2362000 | Fax : +91 265 236155 E-mail : info@kavitindustries.in Regd. Office & Works: Tunday Anjesar Road, Village: Tunday, Tal.: Sayli, Vadodara-391 775.

(Formerly Known as Atreya Petrochem Ltd.)



CIN No. L23100GJ1990PLC014692

Kavit Industries Limited

CIN NO. L45200GJ1995PLC028373 Regd. Office: Tunday Anjesar Road, Vil. Tunday, Tal: Savli, Dist: Vadodara - 391775.

Segmentwise Consulidated Revenue, Results, Assets, Liabilities and Capital Employed for Quarter and Nine months 31st December , 2018

Particulars		3 months ended (31/12/2018)	Freceding 3 months ended (38/89/2018)	Corresponding 3 months ended in previous year (31/12/2017)	9 months ended (31/12/2018)	Corresponding 9 months ended in the previous year (31/12/2017)	Year Ended (31/03/2018)
		(Unudited)	(Usandited)	(Unandited)	(Unaudited)	(Unaudited)	(Andited)
1 Segment Revenue							
	rnm euch segment should be hear!						
(a) Securities Divinir			0.020	129,471	0.015	925.704	1,356,900
(b) Manufacturing D			11.754.0	125374	0.44	766704	1,000,000
(c) Food & Ingredien			1,002,870	1,531,434	1,002.866	2,821.081	3,236.020
(d) Garment Division			22/09/01/0	122227324	- spectage	2,000 1 100 1	Systematic
(e) Edible Gil		437.284	313.040	358.781	443.554	2,270.117	2,130.810
ID Others		698,79	2.810	2,690	1,946.426	2,690	4,134,011
Total		1.136,070	1,318,740	2,022,376	3,392.861	6,019,592	6,725.630
Less: Inter Seamen	t Hevenue	0.00	[426.960]	96.660	426/958	96.660	197,6-2-1979
Net sales/Income I		1,136,070	891.780	1.925.716	2,963.903	5,922,932	6,725,630
	Fmfk)[+]/ Lass (-) before tax	40000000		ANT MOUST AVE.	SQT-OSC-PAGE	STATE OF THE STATE	HJ7 & AND GO
(a) Securities Divisio				4.167	0.001	75.890	88.470
(h) Manufacturing D			- 1		0.001	10,070	98,479
(t) Food & Ingredien		-	38.376	16.664	38.370	16.795	20,945
(d) Garment Division			200279	10.00	300300	480.70	40,940
(e) Edible Oil		63,342	(6.630)	(7.628)	80.182	41.294	11.995
(I) Others		54.130	19,630	(4.571)	108,500	-8.571	4.290
Total		117.472	71.370	14,632	227.053	79.820	125.700
(Add)/Less (i) Inte	mest**	121,869	10.800	0.039	135,362	0.686	1,760
	de Expenditure set off	- AAAIIIA		2000			59.500
(iii). Un-allocable, inc		£15.8301		0.005	-15.83		97,000
Total Profit Before		11.441	60,570	14.580	107.521	79,132	64.440
3 Segment Assets	2015	_ 100/2016	02000			0.0000	
(a) Securities Divisio	ra.	190,231	190,000	107,860	190.231	107.860	190.230
(b) Manufacturine D		17,769,351	17,769,350	19,707,240	17,769,351	19,707.240	17,769,351
(c) Food & Ingredien		776.345	762.850	778,200	776,345	778.200	737,975
(d) Garment Division		22,120	22.120	164.630	22.120	164.630	22.120
(e) Edible Oil		1,526,707	1,438.160	-1,006.738	1,526,707	-1,006.738	1,446,523
(f) Others		208.089	153.000	297.536	208.089	297.536	99.589
Unaffocated		138,382	18.850	20.618	138,382	20.610	18.850
Total Segment asse	rts	20,631.225	20,354,330	20,069.338	20,631.225	28,069,338	20,284.640
4 Segment Liabilities		100000000000000000000000000000000000000					V 200 400 V
(a) Securities Divisio		109.530	147,510	\$8,830	109.530	58.830	109,520
(b) Manufacturing Di		13,621.650	13,621,650	13,009,990	13,621,650	13,099,998	13,621.650
(c) Food & Ingredien		(940.160)	(1,021,150)	596,125	(940.160)	596,125	(940,160
(d) Garment Division		(33,360)	(33,360)	109,150	(33,360)	109,150	(33,360
(e) Edible (VI		109,530	143,210	[1,468,664)]	109.530	[1,468.604]	109.530
(f) Others		182.802	63.270	261,947	182.802	251.947	63.270
Unaflocated	Market Street	150,602	31,070	31,110	150.602	31.110	31.110
Yotal Segment Ligh	illities	13,200,594	12.952.200	12,678,556	13,200.594	12,678.556	12,961,560
5 Capital Employed		444097500	(100)		100000000000000000000000000000000000000		
(a) Securities Divisio	N.	80.791	42.720	49,030	00.701	49.030	80.700
(b) Manufacturing D		4,147,701	4,147,700	6,617,242	4.147.701	6,617.242	4,147,700
(c) Food & Incredien		1.716.505	1,784,000	182,075	L716.505	182.075	1,678,140
(d) Garment Division		55,480	55,480	55,480	55.480	55.480	55.480
(e) Edible Oil		1,417,177	1,294,960	461,1166	1,417.177	461.866	1,337,000
(f) Others		25.2H7	90,690	35,389	25,287	35.589	36.320
Unallocated	7-10-10-10-10-10-10-10-10-10-10-10-10-10-	[12,220]	(12,220)	[10,500)	[12.220]	[10.500]	[17.220
Total Capital Empi	heve	7,430.631	7,403.330	7,390,782	7,430.631	7,390.782	7,323.120

For it on behalf of the Board of Directors

Havit Industries Limited (formerly known as Appya Pagestony Limited)

> Bhavesh Della Director

DIN No. 01937635

Date:14.02.2019 Place: Vadodara

> 9th Floor, Galav Chambers, Opp. Sardar Patel Statue, Sayajigunj, Vododara-390 020. Gujarat, INDIA. | Ph : 0265 - 2362000 | Fax : +91 265 2361551

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USTA

BARODA