

Date: 10th November, 2023

To,
BSE Limited,
Dalal Street, Fort,
Mumbai — 400 001

Scrip Code: 512109

Subject: Outcome of the Board meeting held on Friday, 10th November, 2023

Ref: Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to Regulation 29 (1) (a) and Regulation 30 of SEBI (LODR) Regulations, 2015 we hereby inform you that the Board of Directors of Aviva Industries Ltd at their meeting held on Friday, 10th November, 2023 has inter alia considered and approved the following.

- **1.** Considered, approved and took on record the unaudited Financial Result for the quarter and half year ended 30th September, 2023 as per Regulation 33 of the listing Regulation and.
- 2. Any other business.

The meeting commenced at 5:00 P.M. and concluded at 5:20 P.M.

FOR, AVIVA INDUSTRIES LIMITED

BHARVIN SURESHBHAI PATEL

Digitally signed by BHANNIN SURSHBHAN PATEL
TRL c=Ni, o=Personal, postalicade=380052,
TRL c=Ni, o=Personal, o=Personal, postalicade=380052,
TRL c=Ni, o=Personal, o=Pers

BHARVIN PATEL
MANAGING DIRECTOR

DIN: 01962391

PLACE: Ahmedabad

(CIN: L51100MH1984PLC034190)

Reg. Office:- 4th Floor, Jaya Talkies, S.V.Road, Opp. Indraprastha, Borivali (W), Mumbai-400092.
Corp. Office:- C-3/1001, Anushruti Tower, Near Jain Temple, Opp. New York Tower, Nr. Thaltej Cross road, S.G. Highway Ahmedabad 380054

E-mail: aviva.amd@gmail.com website: www.avivaindustrie

UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON SEPTEMBER 30, 2023 (Rs. in lacs except Per share data) Quarter ended Half Year ended Half Year ended Quarter ended Sr No Particulars September 30, September 30, on September 30. on September 30, June 30, 2023 March 31, 2023 2023 2022 2023 2022 Un-Audited Un-Audited Un-Audited **Revenue From Operations** 69.15 49.90 28.21 (a) Revenue from Operations 0.00 0.00 (b) Other Incom 28.21 71.30 11.69 49.90 Total Revenue (Net) 20.35 29.55 Expenses 0.00 0.00 a. Cost of Materials Consumed 0.00 0.00 0.00 25.80 10.80 b. Purchases of Stock-in-trade c. Changes in inventories of Stock-in-Trade 0.35 0.00 0.01 0.00 0.35 1.73 1.14 2.28 d. Employee benefits expenses 1.14 0.98 0.00 0.00 0.00 e. Finance Cost f. Depreciation and Amortization Expenses 0.00 0.00 0.00 0.00 0.00 6.44 g. Other Expenses 70.26 **Total Expenses** 20.71 28.14 13.21 48.85 27.64 Profit/(Loss) before Exceptional and 1.04 0.57 1.05 1.41 -1.52 -0.3 Extraordinary items and tax (1-2) 0.00 0.00 0.00 0.00 Exceptional Items Profit/(Loss) before Extraordinary items and 5 -0.36 1.41 -1.52 1.05 0.57 0.59 tax (3-4) 0.00 0.00 0.00 Extraordinary Iten 0.59 1.05 Profit Before Tax (5-6) -0.36 1.41 8 Tax Expenses 0.36 0.00 0.36 (a) Current Tax 0.00 0.00 0.00 0.00 0.00 -0.03 0.00 -0.03(c) Tax of Earlier Years -0.03 0.36 0.00 0.36 -0.03**Total Tax Expenses** Net Profit/(Loss) for the period from continuing 0.69 -0.00 0.56 (0.36)1.05 -1.56Operations (7-8) Profit (Loss) from Discontinuing operations before Tax 0.56 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Tax Expenses of Discontinuing Operations 0.00 0.00 -0.00 0.56 Net Profit/(Loss) from Discontinuing operations 0.69 12 1.05 -1.56 after Tax (10-11) Share of Profit (Loss) of associates and Joint Vetures 0.00 0.00 0.00 0.00 0.00 0.00 accounted for using equity method 0.56 -1.56 -0.00 Net Profit (Loss) for the period (12+13) (0.36)1.05 14 Other comprehensive income, net of income tax -5.54 -5 54 a) i) Amount of item that will not be reclassifed to -5.54 3.96 3.96 0.00 profit or loss ii) Income tax relating to items that will not be 0.83 0.83 -0.59 -0.59 0.00 0.83 classifed to profit or loss 0.00 b) i) item that will be reclassifed to profit or loss 0.00 0.00 0.00 0.00 0.00 ii) income tax relating to items that will be 0.00 0.00 0.00 eclassifed to profit or loss -4.7 Total other comperhensive income,net of income -4.71 -4.71 337 0.00 3.37 -4.15 -4.71 1.05 -6.27 4.06 3.01 Total Comprehensive income for the period 17 Details of equity share capital 149.90 149.90 149.90 149.90 149.90 Paid-up Equity Share Capital 10.00 10.00 10.00 Face Value of Equity Share Capital 18 Details of debt securities 0.00 0.00 Paid -Up Debt capital 0.00 0.00 0.0 Face value of debt Securities 165.39 0.00 0.00 0.00 Reserve excluding revaluation reserves as per 0.00 0.00 balance sheet of previous accounting year 0.00 0.00 Debenture Redemption reserve 20 Earning per Share 21 Earning per Share for Continuing Operations i 0.04 0.05 -0.00 -0.10 Basic Earning (Loss) per share from Continuing 0.07 perations 0.04 -0.00 0.05 -0.10 Diluted Earning (Loss) per share from Continuing 0.07 (0.02)operations Earning per Share for discontinuing Operations 0.0 0.00 0.00 Basic Earning (Loss) per share from discontinuing 0.00 0.00 0.00 operations 0.0 0.00

Diluted Earning (Loss) per share from

discontinuing operations



0.00

0.00

0.00

0.00

(CIN: L51100MH1984PLC034190)

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UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON SEPTEMBER 30, 2023

(Rs. in lacs except Per share data) Ouarter ended Quarter ended Half Year ended Half Year ended Quarter ended Sr No Particulars September 30, September 30, on September 30, on September 30, June 30, 2023 March 31, 2023 2023 2022 2023 2022 Un-Audited Un-Audited Un-Audited Un-Audited Un-Audited iii Earnings per Equity Share Basic Earning (Loss) per share from Continuing and discontinuing operations Diluted Earning (Loss) per share from Continuing (0.02)0.07 -0.10 0.05 -0.00 0.04 and discontinuing operations

Note:

- 1 The above results have been reviewed by the Audit committee and taken on record by Board of Directors at their meeting held on 10th November, 2023 and the same have been subjected to review by the Peer Reviewed Statutory Auditor.
- The previous periods figures have been regrouped/rearranged/recasted whereever necessary to make them comparable with current period figures.
- The above results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards (Ind AS') as notified under the Companies (Indian Accounting Standard) Rules, 2015 (as amended), specified under section 133 of the Companies Act,2013 and other accounting principles generally accepted in India.
- The Company operates in Single Segment i.e. Trading of Glass Mosaic and construction Chemicals.

FOR AVIVA INDUSTRIES LIMITED

(BHARVIN PATEL) MANAGING DIRECTOR DIN:01962391

PLACE: AHMEDABAD DATED: 10th Nov,2023

(CIN: L51100MH1984PLC034190)

Reg. Office:- 4th Floor, Jaya Talkies, S.V.Road, Opp. Indraprastha, Borivali (W), Mumbai-400092.

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 $Unaudited\ Statement\ of\ Assets\ \&\ Liabilities\ as\ at\ 30th\ September,\ 2023$

		Un Audited	Audited	
		4.C. 4.T. 0.O. 0.O. 0.O. 0.	AS AT 31.03.2023 (Re	
L	Particulars Assets	AS AT 30.09.2023	Stated)	
A	Non-Current Assets			
A				
	(A) Property, Plant And Equipment	0.00	0.00	
_	B) Capital Work-In-Progress			
_	(C) Investment Properry			
	[D) Goodwill			
_	(E) Other Intangible Assets			
	F) Intangible Assets Under Development			
_	(G) Biological Assets Other Than Bearer Plants			
	(H) Financial Assets			
_	(I) Investments	166.68	162.72	
	(Ii) Trade Receivables			
	(Iii) Loans	234.29	234.29	
	(Iv) Others (To Be Specified)	0.01	0.01	
	(I) Deferred Tax Assets (Net)			
	(J) Other Non-Current Assets			
	Total (A)	400.98	397.02	
	Current Assets			
	(A) Inventories	0.00	0.00	
	(B) Financial Assets			
	(i) Investments			
	(ii) Trade Receivables	44.71	7.61	
	(iii) Cash And Cash Equivalents	1.45	2.01	
	(iv) Bank Balances Other Than (iii) Above			
1	(V) Loans			
1	(vi) Others (To Be Specified)			
1	(C) Current Tax Assets (Net)			
1	(D) Other Current Assets	2.40	1.04	
1	Total (B)	48.55	10.66	
1	Total Assets (A+B)	449.53	407.68	
1				
+	Equity And Liabilities			
4	Equity			
+	(A) Equity Share Capital	149.90	149.90	
+	(B) Instruments Entirely Equity In Nature			
+	(C) Other Equity	164.99	160.94	
+	Total (A)	314.89	310.84	
+	I Utai (A)	77.73		
В		1051ME		
7	Liabilities			

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Unaudited Statement of Assets & Liabilities as at 30th September, 2023

Rs In Lac

Particulars	Un Audited	Audited	
	AS AT 30.09.2023	AS AT 31.03.2023 (Re Stated)	
(A) Financial Liabilities			
(i) Borrowings	75.89	75.89	
(ii) Trade Payables		73.03	
(iii) Other Financial Liabilities			
(B) Provisions		0.00	
(C) Deferred Tax Liabilities (Net)	0.69	0.09	
(D) Other Non-Current Liabilities	0.05	0.09	
Total (B1)	76.58	75.98	
B2 Current Liabilities			
(A) Financial Liabilities			
(i) Borrowings			
(ii) Trade Payables	33.17	0.04	
(iii) Other Financial Liabilities	10.00	20.82	
(B) Other Current Liabilities	14.53		
(C) Provisions			
(D) Current Tax Liabilities (Net)	0.36	0.00	
Total (B2)	58.06	20.86	
Total Equity And Liabilities (A+B1+B2)	449.53	407.68	

FOR AVIVA INDUSTRIES LIMITED

PLACE: AHMEDABAD DATED: 10th Nov,2023

(BHARVIN PATEL) MANAGING DIRECTOR DIN:01962391

P SINGHVI & ASSOCIATES CHARTERED ACCOUNTANTS

112, UNIVERSITY PLAZA, VIJAY CHAR RASTA, NAVRANGPURA, AHMEDABAD – 380009 (TELEFAX:(O) 27913933, (R) 29707933 Mob.: 94-261-79643

Limited Review Report on Unaudited Standalone quarterly financial results of The Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

THE BOARD OF DIRECTORS M/s. AVIVA INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of **M/S AVIVA INDUSTRIES Limited** for the quarter and half year ended on 30th September, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").Our responsibility is to issue a report on these financial statements based on our review.

This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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. Our responsibility is to express a conclusion on the Statement based on our review.

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 financial statements are free from material misstatement. A review is limited primarily to inquiries of a company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



D-166, SHASTRI NAGAR, JODHPUR (O) 2624933, 2612933 (M) 94-141-30933 (R) 2613933 FAX: 0291-2626933

e-mail: psinghvi1@rediffmail.com

PRAVEEN SINGHVI B.Com., LL.B., D.C.L.L., F.C.A.

P SINGHVI & ASSOCIATES CHARTERED ACCOUNTANTS

112, UNIVERSITY PLAZA, VIJAY CHAR RASTA, NAVRANGPURA, AHMEDABAD - 380009 (DTELEFAX:(O) 27913933, (R) 29707933 Mob.: 94-261-79643

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone Unaudited Financial Results prepared in accordance with applicable accounting standards, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board Of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR P SINGHVI & ASSOCIATES CHARTERED ACCOUNTANTS

FRN 113602W

(SHILPA SINGHVI) PARTNER

M. NO. 144679

UDIN: 23144679BGZACN3661

DATE: 10TH NOVEMBER, 2023

(CIN: L51100MH1984PLC034190)

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Unaudited standalone statement of Cash Flow for the Quarter Ended ended on September 30,2023

Particulars	Half Year ended 30 th September, 2023 Rs. In Lacs		Year ended 31st March, 2023 Rs. In Lacs	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		1.05		1.04
Adjustments for :				1.01
		0.00		0.00
Operating Profit before Working Capital change		1.05		1.04
Adjustments for :				
Decrease/(Increase) in Receivables	-37.09		-3.32	
Decrease/(Increase) in Inventories	0.00		0.35	
Decrease/(Increase) in Short Term Loans & Advances			0.15	
Decrease/(Increase) in Other Current Assets	-1.36		1.87	
Increase/(Decrease) in Payables	33.13		-0.36	
Increase/(Decrease) in Other Financial Liabilities	-10.82		5.89	
Increase/(Decrease) in Provisions	14.53	-1.61	-4.46	0.13
Cash Generated From Operations		-0.56		1.17
Income Tax				-0.34
NET CASH FROM OPERATING ACTIVITIES Total (A)		-0.56		0.83
CASH FLOW FROM INVESTING ACTIVITIES				-
Fixed Asset Purchase/sale	0.00		0.00	
Interest Received				
NET CASH USED IN INVESTING ACTIVITIES Total (B)		0.00		0.00
CASH FLOW FROM FINANCING ACTIVITIES				
Share Application Money				
ncrease In Capital	0.00		0.00	
ong Term Borrowing	0.00		-3.50	
nterest Received	0.00		0.00	
ong Term Loans & Advances	0.00		0.00	
NET CASH FROM FINANCING ACTIVITIES Total (C)		0.00		-3.50
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		-0.56		-2.67
Cash and Cash Equivalents Opening Balance		2.01		4.68
Cash and Cash Equivalents Closing Balance		1.45		2.01
		0.00		0.00

PLACE: AHMEDABAD DATED: 10th Nov,2023 FOR AVIVA INDUSTRIES LIMITED

(BHARVIN PATEL) MANAGING DIRECTOR DIN:01962391