

To,  
**BSE Limited**  
Dept. of Corporate Services  
BSE Limited P. J. Tower,  
Dalal Street, Fort,  
Mumbai-400001

Date: 24<sup>th</sup> October, 2024

Ref Security Id: VIVANTA/ Scrip Code- 541735

Dear Sir/Madam,

**Subject: Outcome of Board Meeting held on 24<sup>th</sup> October, 2024**

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations 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., Thursday, September 24<sup>th</sup>, 2024 at Registered Office of the Company situated at 403/TF, Sarthik II, Opp Rajpath Club, S.G Highway, Bodakdev, Ahmedabad- 380054, Gujarat, India, has inter alia considered and approved the following businesses:

1. Unaudited Standalone and Consolidated Financial Results along with Limited Review Report of the Company for the Quarter and Half Year ended on 30<sup>th</sup> September, 2024. (Enclosed herewith as Annexure-A);

The meeting of Board of Directors of the Company commenced at 05:00 P.M. and concluded at 07:25 P.M.

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

**FOR, VIVANTA INDUSTRIES LIMITED**

\_\_\_\_\_  
**HEMANT AMRISH PARIKH**  
**MANAGING DIRECTOR**  
**DIN: 00027820**

*Encl: Annexure-A*



**UDIN: 24163940BKAETG8215**

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

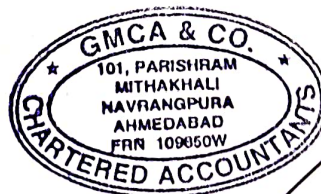
To  
The Board of Directors,  
**Vivanta Industries Limited**

We have reviewed the accompanying statement of unaudited financial results of Vivanta Industries Limited for the quarter ended 30.09.2024 attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (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, G M C A & CO.  
Chartered Accountants  
FRN: 109850W

CA. MITT S PATEL  
Partner  
Membership No: 163940

Place: Ahmedabad  
Date: 24-10-2024



## VIVANTA INDUSTRIES LIMITED

Regd. Office: 403, Sarthik 2, Opp. Rajpath Club, S. G. Highway, Ahmedabad 380054.

CIN : L74110GJ2013PLC075393

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

### STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income from Operations</b>						
(a) Revenue from operations	185.98	298.74	894.77	484.72	2303.17	3723.86
(b) Other Income	0.00	48.65	0.00	48.65	0.00	7.07
<b>Total Income</b>	<b>185.98</b>	<b>347.39</b>	<b>894.77</b>	<b>533.37</b>	<b>2303.17</b>	<b>3730.93</b>
<b>2 Expenses</b>						
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	368.41	296.52	799.60	664.93	2410.97	3640.43
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-209.98	0.00	0.00	-209.98	-256.80	-140.70
(d) Employee benefits expense	9.11	8.88	10.97	17.99	21.80	42.46
(e) Finance Cost	1.90	1.94	0.20	3.84	0.41	3.34
(f) Depreciation and amortisation expense	6.22	6.10	0.48	12.32	0.96	7.97
(g) Other expenses	6.88	5.31	11.93	12.19	19.19	36.54
<b>Total Expenses</b>	<b>182.54</b>	<b>318.75</b>	<b>823.18</b>	<b>501.29</b>	<b>2196.53</b>	<b>3590.04</b>
<b>3 Profit/(loss) before exceptional items and tax (1-2)</b>	<b>3.44</b>	<b>28.65</b>	<b>71.59</b>	<b>32.09</b>	<b>106.64</b>	<b>140.89</b>
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>5 Profit/(Loss) before tax (3-4)</b>	<b>3.44</b>	<b>28.65</b>	<b>71.58</b>	<b>32.09</b>	<b>106.63</b>	<b>140.89</b>
<b>6 Tax Expense</b>						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	36.00
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.83
<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36.83</b>
<b>7 Profit / (Loss) for the period from continuing oprations (5-6)</b>	<b>3.44</b>	<b>28.65</b>	<b>71.58</b>	<b>32.09</b>	<b>106.63</b>	<b>104.06</b>
<b>8 Profit (Loss) from discontinuing oprations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9 Tax Expense of discontinuing oprations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10 Profit (Loss) from discontinuing oprations (after tax)(8-9)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11 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	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	0.00
B (i) Items that will be reclassified to profit or loss	0.00	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	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>0.00</b>
<b>12 Total Comprehensive Income for the period</b>	<b>3.44</b>	<b>28.65</b>	<b>71.58</b>	<b>32.09</b>	<b>106.63</b>	<b>104.06</b>
13 Paid-up equity share capital (Face value of Rs. 1/- each)	1250	1250	1026	1250	1026	1250
14 Other Equity	-	-	-	-	-	0.00
<b>Earnings Per Share (before extraordinary items) (not annualised):</b>						
(a) Basic	0.00	0.02	0.07	0.03	0.10	0.09
(b) Diluted	0.00	0.02	0.07	0.03	0.10	0.09
<b>Earnings Per Share (after extraordinary items) (not annualised):</b>						
(a) Basic	0.00	0.02	0.07	0.03	0.10	0.09
(b) Diluted	0.00	0.02	0.07	0.03	0.10	0.09

**Notes:**

1. The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on October 24, 2024. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Limited Review Report does not contain any observation which could have an impact on the results for the quarter ended September 30, 2024.

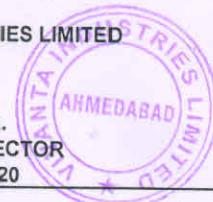
2. The Company adopted the Indian Accounting Standards ('Ind AS') effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.

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

For, VIVANTA INDUSTRIES LIMITED

PARIKH H.A.  
MANAGING DIRECTOR  
DIN : 00027820

Date : 24.10.2024  
Place : Ahmedabad





<b>VIVANTA INDUSTRIES LIMITED</b>			
<b>STATEMENT OF STANDALONE ASSETS AND LIABILITIES</b>			
		<b>(Rs.in Lacs)</b>	
<b>Particulars</b>		<b>As at 30/09/2024</b>	<b>As at 31/03/2024</b>
<b>A</b>	<b>ASSETS</b>		
	<b>1 Non-current Assets</b>		
	(a) Property , Plant and Equipment	333.67	344.26
	(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)	1.55	1.54
	(iii) Loans	1,023.03	1,029.74
	(f) Other non-current assets	-	-
	<b>Sub-total - Non-current Assets</b>	<b>2,290.39</b>	<b>2,307.69</b>
	<b>2 Current Assets</b>		
	(a) Inventories	350.68	140.70
	(b) <b>Financial Assets</b> :		
	(i) Investments	-	-
	(ii) Trade Receivables	1619.17	1922.16
	(iii) Cash and Cash Equivalents	4.59	63.93
	(iv) Loans	-	390.79
	(c) Other current assets	402.48	0.00
	<b>Sub-total - Current Assets</b>	<b>2,376.92</b>	<b>2,517.57</b>
	<b>TOTAL - ASSETS</b>	<b>4,667.31</b>	<b>4,825.26</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Shareholders' Funds</b>		
	(a) Share Capital	1250	1250
	(b) Other Equity	432.09	400.00
	(c) Non-Controlling Intrest	-	-
	<b>Sub-total - Shareholders' Funds</b>	<b>1,682.09</b>	<b>1,650.00</b>
	<b>1 Liabilities</b>		
	<b>Non-current Liabilities</b>		
	(a) <b>Financial Liabilities</b> :		
	(i) Borrowings	1500.91	1572.01
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Provisions	-	-
	(d) Other Non - Current Liabilities	271.35	301.95
	<b>Sub-total - Non-current liabilities</b>	<b>1,772.26</b>	<b>1,873.93</b>
	<b>2 Current Liabilities</b>		
	(a) <b>Financial Liabilities</b> :		
	(i) Borrowings	-	-
	(ii) Trade Payables	1031.06	1,142.05
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	151.29	159.30
	(c) Other Current Liabilities	30.6	-
	<b>Sub-total - Current Liabilities</b>	<b>1,212.95</b>	<b>1,301.34</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>4,667.31</b>	<b>4,825.27</b>



**VIVANTA INDUSTRIES LIMITED**

**Cashflow Statement**

(Rs.in Lacs)

Particulars	01-04-2024 to 30-09-2024	01-04-2023 to 31-03-2024
<b>A Cash flow from Operating Activities</b>		
Net Profit Before Tax	32.09	140.88
Adjustments for:		
Add Depreciation	12.32	7.97
Add Foreign Exchange Gain/Loss	-	0.92
Add Dividend Reserve	-	0.90
Add Interest Expense	3.84	3.34
Less Short Term Capital Gain (Mutual Fund)	-	-
Operating Profit / (Loss) before Working Capital Changes	<u>48.25</u>	<u>154.01</u>
Adjustments for:		
Increase/(Decrease) in Trade Payables	(110.93)	(393.99)
Increase/(Decrease) in Other Current Liabilities	30.60	(1.56)
Increase/(Decrease) in Other Non Current Liabilities	-	31.50
Increase/(Decrease) in Provisions	(8.01)	58.22
(Increase)/Decrease in Trade Receivables	302.99	(270.87)
(Increase)/Decrease in short term loans & advances	390.79	-
Increase/(Decrease) in Borrowing	(71.10)	-
(Increase)/Decrease in inventories	(209.98)	(140.70)
(Increase)/Decrease in other current assets	(402.48)	-
<b>Cashflow generated from Operating Activities</b>	<u>(29.88)</u>	<u>(563.39)</u>
Income Tax Paid ( Net of Refund)	-	(36.00)
<b>Net Cashflow generated from Operating Activities A</b>	<u>(29.88)</u>	<u>(599.39)</u>
<b>B Cash flow from Investment Activities</b>		
Purchase of Property , Plant and Equipment	(1.73)	(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>(1.73)</u>	<u>(98.84)</u>
<b>C Cash flow from Financiag Activities</b>		
Interest Expenses	(3.84)	(3.34)
(Increase) /Decrease in Long term Loans & Advances (Assets)	6.71	(13.73)
(Increase) /Decrease in Short term Loans & Advances (Assets)	-	(340.78)
Dividend Expenses	-	(30.00)
Increase/(Decrease) in current liabilities	-	(18.00)
Increase/(Decrease) in non current liabilities	(30.60)	1,165.19
<b>Net Cashflow generated from Financing Activities C</b>	<u>(27.73)</u>	<u>759.35</u>
<b>Net Change in Cash &amp; Cash Equivalents (A+B+C)</b>	<u>(59.34)</u>	<u>61.12</u>
Opening Cash & Cash Equivalents	63.93	2.81
<b>Closing Cash &amp; Cash Equivalents</b>	<u>4.59</u>	<u>63.93</u>







**UDIN: 24163940BKAETI5858**

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

To  
The Board of Directors,  
Vivanta Industries Limited

We have reviewed the accompanying statement of unaudited consolidated financial results (the 'Statement') of Vivanta Industries Limited (the 'Holding Company') and its Joint Venture (the Holding Company and its Joint Venture together referred to as the 'Group') for the quarter ended 30 September 2024 and the consolidated year to date results for the period 1 April 2024 to 30 September 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared 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 ('the Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in



# GMCA & Co.

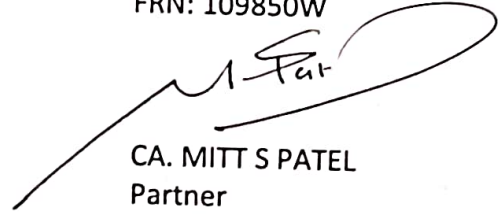
Chartered Accountants

accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Statement includes the interim financial information of CKIM PHARMA LLP (The Joint Venture), which have been reviewed by their auditors, and have been furnished to us by the Holding Company's management. Our Conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular, in so far as it relates to the aforesaid ventures are based solely on such interim financial information.

Our conclusion is not modified in respect of this matter.

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



CA. MITT S PATEL  
Partner  
Membership No: 163940

Place: Ahmedabad  
Date: 24<sup>th</sup> October, 2024



# VIVANTA INDUSTRIES LIMITED

Regd. Office: 403, Sarthik 2, Opp. Rajpath Club, S. G. Highway, Ahmedabad 380054.

CIN : L74110GJ2013PLC075393

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

## STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Revenue from operations						
(b) Other Income	185.98	298.74	894.77	484.72	2303.17	3723.86
<b>Total Income</b>	<b>3.00</b>	<b>48.65</b>	<b>0.00</b>	<b>51.65</b>	<b>0.00</b>	<b>7.07</b>
2 Expenses	188.98	347.39	894.77	536.37	2303.17	3730.93
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	368.41	296.52	799.60	664.93	2410.97	3640.43
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-209.98	0.00	0.00	-209.98	-256.80	-140.70
(d) Employee benefits expense	9.11	8.88	10.97	17.99	21.80	42.46
(e) Finance Cost	0.03	1.94	0.20	1.97	0.41	3.45
(f) Depreciation and amortisation expense	11.20	11.08	4.00	22.28	6.60	19.26
(g) Other expenses	7.13	5.43	11.93	12.56	19.20	36.69
<b>Total Expenses</b>	<b>185.90</b>	<b>323.84</b>	<b>826.70</b>	<b>509.74</b>	<b>2202.18</b>	<b>3601.59</b>
3 Profit/(loss) before exceptional items and tax (1-2)	3.08	23.55	68.06	26.63	100.99	129.33
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	3.08	23.55	68.06	26.63	100.99	129.33
6 Tax Expense						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	36.00
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.83
<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36.83</b>
7 Profit / (Loss) for the period from continuing oprations (5-6)	3.08	23.55	68.06	26.63	100.99	92.50
8 Profit (Loss) from discontinuing oprations	0.00	0.00	0.00	0.00	0.00	0.00
9 Tax Expense of discontinuing oprations	0.00	0.00	0.00	0.00	0.00	0.00
10 Profit (Loss) from discontinuing oprations (after tax)(8-9)	0.00	0.00	0.00	0.00	0.00	0.00
11 Other Comprehensive Income						
A(i) Items that will not be reclassified to profit or loss	0.00	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	0.00
B (i) Items that will be reclassified to profit or loss	0.00	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	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>0.00</b>
<b>Total Comprehensive Income for the period</b>	<b>3.08</b>	<b>23.55</b>	<b>68.06</b>	<b>26.63</b>	<b>100.99</b>	<b>92.50</b>
13 Paid-up equity share capital (Face value of Rs. 1/- each)	1250	1250	1026	1250	1026	1250
14 Other Equity	-	-	-	-	-	400.00
15 Other Equity	-	-	-	-	-	0.00
<b>Earnings Per Share (before extraordinary items) (not annualised):</b>						
(a) Basic	0.00	0.02	0.07	0.02	0.10	0.07
(b) Diluted	0.00	0.02	0.07	0.02	0.10	0.07
<b>Earnings Per Share (after extraordinary items) (not annualised):</b>						
(a) Basic	0.00	0.02	0.07	0.02	0.10	0.07
(b) Diluted	0.00	0.02	0.07	0.02	0.10	0.07

**Notes:**

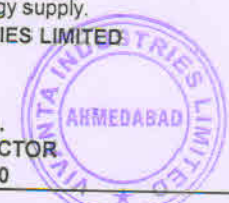
1. The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on October 24, 2024. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Limited Review Report does not contain any observation which could have an impact on the results for the quarter ended September 30, 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. The Company is in business of Agro Products, Project Management Consultancy(P.M.C) & Trunked Projects & Technology supply.

For, VIVANTA INDUSTRIES LIMITED

PARIKH H.A.  
MANAGING DIRECTOR  
DIN:00027820



Date : 24/10/2024  
Place : Ahmedabad



<b>VIVANTA INDUSTRIES LIMITED</b>		
<b>CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES</b>		
		(Rs.in Lacs)
Particulars	As at 30/09/2024	As at 31/03/2024
<b>A</b>	<b>ASSETS</b>	
<b>1</b>	<b>Non-current Assets</b>	
(a)	Property , Plant and Equipment	500.98
(b)	Other Intangible assets	967.35
(c)	Capital work in progress	-
(d)	Intangible assets under development	-
(e)	<b>Financial Assets :</b>	
(i)	Investments	-
(ii)	Deferred tax assets (Net)	1.55
(iii)	Loans	1,023.03
(f)	Other non-current assets	1,029.74
	<b>Sub-total - Non-current Assets</b>	<b>2,492.91</b>
<b>2</b>	<b>Current Assets</b>	
(a)	Inventories	350.68
(b)	<b>Financial Assets :</b>	140.70
(i)	Investments	-
(ii)	Trade Receivables	1620.48
(iii)	Cash and Cash Equivalents	6.49
(iv)	Loans	32.54
(c)	Other current assets	414.50
	<b>Sub-total - Current Assets</b>	<b>2,424.69</b>
	<b>TOTAL - ASSETS</b>	<b>4,917.59</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>	
	<b>Shareholders' Funds</b>	
(a)	Share Capital	1250
(b)	Other Equity	436.61
(c)	Non-Controlling Intrest	(30.69)
	<b>Sub-total - Shareholders' Funds</b>	<b>1,655.92</b>
<b>1</b>	<b>Liabilities</b>	
	<b>Non-current Liabilities</b>	
(a)	<b>Financial Liabilities :</b>	
(i)	Borrowings	1524.91
(b)	Deferred Tax Liabilities (Net)	-
(c)	Provisions	-
(d)	Other Non - Current Liabilities	271.35
	<b>Sub-total - Non-current liabilities</b>	<b>1,796.26</b>
<b>2</b>	<b>Current Liabilities</b>	
(a)	<b>Financial Liabilities :</b>	
(i)	Borrowings	
(ii)	Trade Payables	1,270.98
(iii)	Other Financial Liabilities	-
(b)	Provisions	151.29
(c)	Other Current Liabilities	43.14
	<b>Sub-total - Current Liabilities</b>	<b>1,465.41</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>4,917.59</b>



**VIVANTA INDUSTRIES LIMITED**

**Cashflow Statement**

Particulars	01-04-2024 to 30-09-2024	01-04-2023 to 31-03-2024
<b>A Cash flow from Operating Activities</b>		
Net Profit Before Tax	26.63	129.33
Adjustments for:		
Add Foreign Exchange Gain/Loss	-	0.92
Add Dividend Reserve	-	0.90
Add Depreciation	22.28	19.26
Less Asset and liability w/off Or Dividend	-	-
Add Interest Expense	1.97	3.45
 Operating Profit / (Loss) before Working Capital Changes	<u>50.88</u>	<u>153.85</u>
Adjustments for:		
Increase/(Decrease) in Trade Payables	8.93	(394.08)
Increase/(Decrease) in Other Current Liabilities	35.41	0.01
Increase/(Decrease) in Provisions	-8.08	58.30
(Increase)/Decrease in Inventories	-209.98	(140.70)
(Increase)/Decrease in Short Term Loans & Advances	372.39	(332.68)
(Increase)/Decrease in Trade Receivables	302.17	(268.82)
(Increase)/Decrease in other current assets	-414.50	31.50
Increase/(Decrease) in Borrowing	-59.10	-
 Cashflow generated from Operating Activities	<u>78.12</u>	<u>(892.63)</u>
Income Tax Paid ( Net of Refund)	-	-
<b>Net Cashflow generated from Operating Activities A</b>	<u>78.12</u>	<u>(892.63)</u>
<b>B Cash flow from Investment Activities</b>		
Purchase of Property , Plant and Equipment	-90.37	(98.84)
Goodwill	-	-
Sale of Property , Plant and Equipment	-	-
Sale of Investments	-	-
Purchase of Investments	-	-
Consolidation Adjustments	-	-
Share Application Money Received Back	-	-
Dividend Income	-	-
<b>Net Cashflow generated from Investments Activities B</b>	<u>(90.37)</u>	<u>(98.84)</u>
<b>C Cash flow from Financing Activities</b>		
Interest Expenses	-1.97	(3.45)
Issue of Shares and Consolidation	-	(47.35)
Increase/(Decrease) in Long Term Borrowings	-	1,165.09
Increase/(Decrease) in Shortterm Borrowings	-	(18.00)
Dividend Paid	-	(30.00)
Consolidation & Capital Adjustment	(20.72)	-
(Increase) /Decrease in Long term Loans & Advances (Assets)	6.71	(13.70)
Increase/(Decrease) in non current liabilities	-30.60	-
<b>Net Cashflow generated from Financing Activities C</b>	<u>(46.58)</u>	<u>1,052.59</u>
 Net Change in Cash & Cash Equivalents (A+B+C)	<u>(58.82)</u>	<u>61.11</u>
Opening Cash & Cash Equivalents	65.31	4.20
<b>Closing Cash &amp; Cash Equivalents</b>	<u>6.49</u>	<u>65.31</u>

