

Date: 14thNovember, 2024

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

Scrip Code: 512109

Subject: Outcome of the Board meeting held on Thursday, 14th November, 2024

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

Dear Sir/Ma'am,

Pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015 we hereby inform you that the Board of Directors of Aviva Industries Limited at their meeting held on Thursday, 14th November, 2024 has interalia considered and approved the following:

- 1. Considered, approved and took on record the standalone Unaudited Financial Result for the quarter/Half Yearended 30thSeptember, 2024 as per Regulation 33 of the listing Regulation alongwith Limited Review Report by the Auditor of the Company.
- 2. Any other business with the permission of chair.

The meeting commenced at 6:00 P.M. and concluded at 09:00 P.M.

You are required to take the same on your records.

Thanking you, Yours faithfully,

FOR, AVIVA INDUSTRIES LTD

BHARVIN
SURESHB HARVIN
SURESHB HARVIN
SURESHB HARVIN
HAI PATEL Inc. 200411.13(21):013-13-559

BHARVIN PATEL
MANAGING DIRECTOR
DIN: 01962391



P SINGHVI & ASSOCIATES

CHARTERED ACCOUNTANTS

112, UNIVERSITY PLAZA, VIJAY CHAR RASTA, NAVRANGPURA, AHMEDABAD - 380009 TELE:(0) 27913933 (M): 93-273-55933, 94-261-79643

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE QUARTERLY AND HALF YEARLY FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015; AS AMENDED

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 September 30, 2024 (the "Statement") attached herewith, 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").

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 issue a report 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 statement is 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Standards Financial Results prepared in accordance with applicable Indian Accounting Standards (IND AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities Exchange Board Of India (Listing Obligations and Disclosure Requirements)



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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards (IND AS) and other recognized accounting practices and policies 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 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

EMPHASIS OF MATTER

This is to draw kind attention that there are no operations during the reporting quarter in the company. The management assures that this was a temporary phase and the operations shall continue as usual.

Our opinion is not modified in respect of this matter.

FOR P SINGHVI & ASSOCIATES CHARTERED ACCOUNTANTS FRN 113602W

(PRAVEEN SINGHVI)
PARTNER

M. NO. 071608

UDIN: 24071608BKEFJM3858

PLACE: AHMEDABAD

DATED: 14TH NOVEMBER, 2024

(CIN: L51100MH1984PLC034190)

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

S.G Highway Ahmedabad 380054

Unaudited Statement of Assets & Liabilities as at 30th September, 2024

(Rs. In Lacs)

	(Rs. In Lacs)						
		Un Audited	Audited				
	Particulars	AS AT 30.09.2024	AS AT 31.03.2024 (Re Stated)				
1	Assets						
A	Non-Current Assets						
	(A) Property, Plant And Equipment	0.00	0.00				
	(B) Capital Work-In-Progress	0.00	0.00				
	(C) Investment Properry	0.00	0.00				
	(D) Goodwill	0.00	0.00				
	(E) Other Intangible Assets	0.00	0.00				
	(F) Intangible Assets Under Development	0.00	0.00				
	(G) Biological Assets Other Than Bearer Plants	0.00	0.00				
	(H) Financial Assets						
	(i) Investments	166.68	166.68				
	(ii) Trade Receivables	0.00	0.00				
	(iii) Loans	227.29	234.29				
	(iv) Others (To Be Specified)	0.01	0.01				
	(I) Deferred Tax Assets (Net)	0.00	0.00				
	(J) Other Non-Current Assets	0.00	0.00				
	Total (A)	393.98	400.98				
В	Current Assets						
	(A) Inventories	0.00	0.00				
	(B) Financial Assets						
	(i) Investments	0.00	0.00				
	(ii) Trade Receivables	18.00	18.15				
	(iii) Cash And Cash Equivalents	1.13	1.20				
	(iv) Bank Balances Other Than (iii) Above	0.00	0.00				
	(v) Loans	0.00	0.00				
	(vi) Others (To Be Specified)	0.00	0.00				
	(C) Current Tax Assets (Net)	0.00	0.00				
	(D) Other Current Assets	0.85	0.74				
	Total (B)	19.98	20.09				
	Total Assets (A+B)	413.96	421.07				
2	Equity And Liabilities						
Α	Equity						
	(A) Equity Share Capital	149.90	149.90				
	(B) Instruments Entirely Equity In Nature	0.00	0.00				
	(C) Other Equity	157.36	161.45				
	Total (A)	307.26	311.35				
В	Liabilities						

(CIN: L51100MH1984PLC034190)

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Unaudited Statement of Assets & Liabilities as at 30th September, 2024

(Rs. In Lacs)

		Un Audited	Audited		
	Particulars	AS AT 30.09.2024	AS AT 31.03.2024 (Re Stated)		
В					
1	Non-Current Liabilities				
	(A) Financial Liabilities				
	(i) Borrowings	75.89	75.89		
	(ii) Trade Payables	0.00	0.00		
	(iii) Other Financial Liabilities	0.00	0.00		
	(B) Provisions	0.00	0.00		
	(C) Deferred Tax Liabilities (Net)	0.09	0.09		
	(D) Other Non-Current Liabilities	0.00	0.00		
	Total (B1)	75.98	75.98		
B 2	Current Liabilities				
_	(A) Financial Liabilities				
	(i) Borrowings	0.00	0.00		
	(ii) Trade Payables	9.17	6.95		
	(iii) Other Financial Liabilities	20.05	26.79		
	(B) Other Current Liabilities	1.50	0.00		
	(C) Provisions	0.00	0.00		
	(D) Current Tax Liabilities (Net)	0.00	0.00		
	Total (B2)	30.72	33.74		
	Total Equity And Liabilities (A+B1+B2)	413.96	421.07		

FOR AVIVA INDUSTRIES LIMITED

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PLACE: AHMEDABAD DATED: 14th NOVEMBER,2024 (BHARVIN PATEL)
MANAGING DIRECTOR
DIN:01962391

AVIVA INDUSTRIES LIMITED

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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.avivaindustries.com

(CIN: L51100MH1984PLC034190)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30TH, 2024

(Rs. In Lakhs)

						(Rs. In Lakhs)
Particulars	Quarter ended September 30 th , 2024	Quarter ended June 30 th , 2024	Quarter ended September 30 th , 2023	Half Year ended on September 30 th , 2024	Half Year ended on September 30 th , 2023	For the year ended on March 31 st , 2024
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I. Revenue from Operations	0.00	0.00	20.35	0.00	49.90	57.57
II. Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III. Total Revenue (I+II)	0.00	0.00	20.35	0.00	49.90	57.57
IV. Expenses						
Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-trade	0.00	0.00	17.68	0.00	43.48	50.59
Changes in inventories of finished goods, Work-in-progress and Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
Employee benefit expenses	1.50	0.00	1.14	1.50	2.28	4.50
Financial Costs	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expenses	0.00 2.54	0.00 0.04	0.00 1.89	0.00 2.59	0.00 3.09	5.93
Other Expenses IV. Total Expenses	4.04	0.04	20.71	4.09	20.75	61.02
IV. Total Expenses	4.04	0.04	20.71	4.09	20.75	01.02
V. Profit/(Loss) before exceptional and tax (III - IV)	(4.04)	(0.04)	(0.36)	(4.09)	29.15	(3.45)
VI. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit/(Loss) before Extraordinary items and tax (V-VI)	(4.04)	(0.04)	(0.36)	(4.09)	29.15	(3.45)
VIII. Extraordinary Items	0	0.00	0.00	0.00	0.00	0.00
IX. Profit/(Loss) Before Tax (VII-VIII)	(4.04)	(0.04)	(0.36)	(4.09)	29.15	(3.45)
X. Tax Expenses			_			
(a) Current Tax	0.00	0.00	0.00	0.00	0.36	0.00
(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Expenses XI. Profit/(Loss) for the period from Continuing Operations (After	0.00	0.00	0.00	0.00	0.36	0.00
Tax) (IX-X)	(4.04)	(0.04)	(0.36)	(4.09)	29.51	(3.45)
XII. Profit/(Loss) for the period from Discontinued Operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV. Net Profit/(Loss) from Discontinuing operations after Tax (XII+XIII)	(4.04)	(0.04)	(0.36)	(4.09)	29.51	(3.45)
XV. Profit /(Loss) for the period (XI-XIV)	(4.04)	(0.04)	(0.36)	(4.09)	29.51	(3.45)
XVI. Other Comprehensive Income (OCI)	(,	(0.0.)	(0.00)	()	20.01	(0.10)
a) Item that will not be reclassifed to profit or loss	0.00	0.00	3.96	0.00	3.96	3.96
i) Income tax relating to items that will not be reclassifed to profit or						
loss	0.00	0.00	(0.59)	0.00	(0.59)	0.00
b) Item that will be reclassifed to profit or loss	0.00	0.00	0.00	0.00	0.00	
i) income tax relating to items that will be reclassifed to profit or						
loss	0.00	0.00	0.00	0.00	0.00	0.00
XVI. Total Other Comperhensive Income	0.00	0.00	3.37	0.00	3.37	3.96
XVII. Total Comprehensive income (Net of Tax)for the period(XV+XVI)	(4.04)	(0.04)	3.01	(4.09)	32.88	0.51
XVIII. Net Profit attributable to:	ļ					
i) Owners	(4.04)	(0.04)	3.01	(4.09)	32.88	0.51
ii) Non- Controlling Interest	NIL	NIL	NIL	NIL	NIL	NIL
XIX. Profit for the Period attributable to:	44.50	/a : ::				a
i) Owners	(4.04)	(0.04)	3.01	(4.09)	32.88	0.51
ii) Non- Controlling Interest	NIL	NIL	NIL	NIL	NIL	NIL
XX. Other Comprehensive Income for the Period attributable to:						
i) Owners	(4.04)	(0.04)	3.01	(4.09)	32.88	0.51
ii) Non- Controlling Interest	NIL	NIL	NIL	NIL	NIL	NIL
XXI. Total Comprehensive Income for the Period attributable to:						
i) Owners	(4.04)	(0.04)	3.01	(4.09)	32.88	0.51
ii) Non- Controlling Interest	NIL	NIL	NIL	NIL	NIL	NIL
XXII. Earning per equity share:	 					
(1) Basic	(0.27)	(0.00)	(0.02)	(0.17)	1.97	(0.23)
(2) Diluted	(0.27)	(0.00)	(0.02)	(0.17)	1.97	(0.23)
XXIII. Paid -up equity share Capital (face value per share Rs. 10/each)	149.90	149.90	149.90	149.90	149.90	149.90
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(CIN: L51100MH1984PLC034190)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30TH, 2024

(Rs. In Lakhs)

Particulars	Quarter ended September 30 th , 2024	Quarter ended June 30 th , 2024	Contombor 20th	Half Year ended on September 30 th , 2024	on September	For the year ended on March 31 st , 2024
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)

Notes:-

- 1. The above Standalone Financial Results for the quarter and half year ended 30th September 2024 have been reviewed by the Audit committee and taken on record by Board of Directors at their meeting held on 14th November,2024 and the same have been subjected to review by the Peer Reviewed Statutory Auditor.
- 2. The Company is not having any subsidiary, associate or joint venture, therefore it has prepared only standalone financial results as consolidation requirement is not applicable to the Company.
- 3. 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. 4. The Company operates in Single Segment i.e. Trading of Glass Mosaic and construction Chemicals.
- 5. Figures for the quarter ended 30th September, 2024 represent the difference between limited reviewed figures for the period ended 30th September, 2024 and 30th June, 2024.
- 6. All the amounts included in the Unaudited Standalone Quarterly and Half Yearly Financial Results are rounded off to the nearest lakhs, except per share data and unless stated otherwise
- 7. The previous periods figures have been regrouped/rearranged/recasted whereever necessary to make them comparable with current period figures.

FOR AVIVA INDUSTRIES LIMITED

BHARVIN

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(BHARVIN PATEL) MANAGING DIRECTOR DIN:01962391

PLACE: AHMEDABAD DATED: 14TH NOVEMBER,2024

(CIN: L51100MH1984PLC034190)

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Corp. Office :- C-3/1001, Anushruti Tower, Near Jain Temple, Opp. New York Tower,Nr. Thaltej Cross road, S.G Highway Ahmedabad
Unaudited standalone statement of Cash Flow for the Quarter Ended ended on September 30,2024

(Rs. In Lakhs)

Post to days	Half Yea	r ended	Year ended		
Particulars	30 th Septe	mber, 2024	31st March, 2024		
A.CASH FLOW FROM OPERATING ACTIVITIES		(4.00)			
Net Profit before Tax for the year		(4.08)		1.04	
Adjustments for :		0.00			
Operating Profit before Working Capital change		0.00 (4.08)		0.00 1.04	
Adjustments for :		(4.00)		1.04	
Decrease/(Increase) in Receivables	0.15		(3.32)		
Decrease/(Increase) in Inventories	0.00		0.35		
Decrease/(Increase) in Short Term Loans & Advances	6.89		0.15		
Decrease/(Increase) in Other Current Assets	0.00		1.87		
Increase/(Decrease) in Payables	2.22		(0.36)		
Increase/(Decrease) in Other Financial Liabilities	1.50		5.89		
Increase/(Decrease) in Provisions	(6.75)	4.01	(4.46)	0.13	
Cash Generated From Operations	(0.73)	(0.07)	(4.40)	1.17	
Income Tax		0.00		(0.34)	
NET CASH FROM OPERATING ACTIVITIES (A)		(0.07)		0.83	
B.CASH FLOW FROM INVESTING ACTIVITIES					
Fixed Asset Purchase/sale	0.00		0.00		
Interest Received	0.00		0.00		
NET CASH USED IN INVESTING ACTIVITIES (B)		0.00		0.00	
C.CASH FLOW FROM FINANCING ACTIVITIES					
Share Application Money					
Increase In Capital	0.00		0.00		
Long Term Borrowing	0.00		(3.50)		
Interest Received	0.00		0.00		
Long Term Loans & Advances	0.00		0.00		
NET CASH FROM FINANCING ACTIVITIES (C)		0.00		(3.50)	
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(0.07)		(2.67)	
Cash and Cash Equivalents Opening Balance		1.20		4.68	
Cash and Cash Equivalents Closing Balance		1.13		2.01	
-					

FOR AVIVA INDUSTRIES LIMITED

PLACE: AHMEDABAD

DATED: 14TH NOVEMBER,2024

BHARVIN
SURESHBHAI
PATEL

(BHARVIN PATEL) MANAGING DIRECTOR DIN:01962391