

AVI PRODUCTS INDIA LIMITED

110 MANISH INDL ESTATE NO 4, NAVGHAR, VASAI (EAST), DIST: PALGHAR 401210

TEL: 8591106755 Website: www.aviphoto.in

Email: aviphotochem@gmail.com / CIN: L24200MH1989PLC050913 GST:27AAACA3247Q1ZE

February 14, 2025

To,
The Manager
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001.

BSE Script Code: 523896

Sub: Outcome of the Board Meeting

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing obligation and Disclosure Requirement) Regulation 2015 We hereby inform you that a meeting the Board of Directors of the Company held on today at 4.30 p.m. and concluded at 7.00 p.m the registered office of the Company inter alia, Considered and approved following:

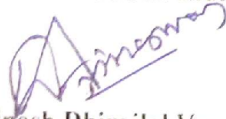
1. Unaudited Standalone Financial Results for the Quarter Ended December 31, 2024;
2. Limited Review Report by the Auditors on the said Financial Results for the Quarter ended December 31, 2024.

We request you to take the same on record.

Thanking You,

Yours Faithfully,

For AVI Products India Limited



Avinash Dhirajlal Vora
Managing Director
DIN: 02454059



Encl: As above

AVI PRODUCTS INDIA LIMITED (Formerly known as AVI PHOTOCHEM LIMITED)
(CIN No: L24200MH1989PLC050913)

Regd Office: 110, Manish Ind Est. No. 4, Navghar Rd, Vasai (E), Dist: Palghar - 401210.
Email: aviphotchem@gmail.com Website: www.aviphto.in Tel:0250230707

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
I	Income From Operations	112.89	88.54	141.63	307.91	377.98	485.03
II	Other Income	11.39	1.49	1.94	17.88	6.00	20.83
III	Total Income from operations (I + II)	124.28	90.04	143.57	325.79	383.98	505.86
IV	Expenses						
	(a) Cost of materials consumed			-		-	
	(b) Purchase of stock-in-trade	105.67	70.33	103.00	243.50	267.24	365.86
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(23.00)	(22.99)	(0.50)	(46.53)	(1.75)	(49.72)
	(d) Employee benefits expense	14.51	14.40	9.61	40.56	26.00	50.21
	(e) Finance Cost	1.82	0.81	0.32	3.54	1.56	13.87
	(f) Depreciation and amortisation expense	4.80	3.82	6.21	11.54	9.33	1.56
	(g) Other expenses	19.87	21.79	15.97	62.97	43.25	74.28
	(h) Listing Fees and Other related expenses	3.80		7.62	6.34	17.17	17.17
	Total Expenses	127.47	88.16	142.22	321.92	362.80	473.24
V	Profit (Loss) before exceptional items and extraordinary items and tax (III-IV)	(3.19)	1.88	1.35	3.87	21.18	32.62
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit from ordinary activities before finance costs and Exceptional items (V-VI)	(3.19)	1.88	1.35	3.87	21.18	32.62
VIII	Extra Ordinary Items	-	-	-	-	-	-
IX	Net Profit/(Loss) before tax (VII-VIII)	(3.19)	1.88	1.35	3.87	21.18	32.62
X	Tax Expense :						
	(1) Current Tax	(0.10)	0.4300000	0.3440000	0.77	5.33	7.12
	(2) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	(0.10)	0.43	0.34	0.77	5.33	7.12
XI	Net profit /(Loss) for the period from continuing operations (IX-X)	(3.09)	1.45	1.00	3.10	15.85	25.50
XII	Profit /(Loss) for the period from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit /(Loss) for the period from discontinuing operations (after tax)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(3.09)	1.45	1.00	3.10	15.85	25.50
XVI	Other Comprehensive Income	-	-	-	-	-	-
XVII	Total Comprehensive Income	-	-	-	-	-	-
XVIII	Paid up equity share capital (Face Value of Rs.10/- per Share)	330.68	330.68	330.68	330.68	330.68	330.68
XIX	Earnings Per Share (EPS)						
	(a) Basic	(0.09)	0.04	0.03	0.09	0.48	0.80
	(b) Diluted	(0.09)	0.04	0.03	0.09	0.48	0.80



Signature

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
1	Segment Revenue						
	(Net Sale/Income from operations)						
	a) E-commerce	112.77	88.54	135.88	301.67	357.26	459.03
	b) Food and Beverages	0.12		5.75	6.24	20.72	26.00
	c) Other Income	11.39	1.49	1.94	17.88	6.00	20.83
	Total	124.28	90.03	143.57	325.79	383.98	505.86
	Less: Inter segment revenue						
	Net Sales/Income from operations	124.28	90.03	143.57	325.79	383.98	505.86000
2	Segment Results						
	(Profit/Loss) before tax and interest						
	a) E-commerce	(1.37)	2.52	1.60	6.86	21.49	31.02
	b) Food and Beverages			0.07	0.55	1.25	3.16
	Total	(1.37)	2.69	1.67	7.41	22.74	34.18
	Less: Bank Interest	1.82	0.81	0.32	3.54	1.56	1.56
	Total Profit Before Tax	(3.19)	1.88	1.35	3.87	21.18	32.62
3	Capital Employed (Segment Assets - Segment Liabilities)						
	Assets :						
	(a) E-Commerce	846.32	827.00	642.80	846.32	642.80	767.41
	(b) Food & Beverages	-	5.77	37.28	-	37.28	43.46
		846.32	832.77	680.08	846.32	680.08	810.87
	Liabilities :						
	a) E-commerce	138.21	123.32	12.03	138.21	12.03	100.92
	b) Food and Beverages	-	-	0.51	-	0.51	5.72
		138.21	123.32	12.54	138.21	12.54	106.63
	Total	708.11	709.45	667.54	708.11	667.54	704.24

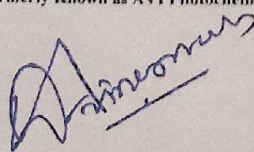
Notes:

- 1 The above results were reviewed by the Audit committee and approved by the Board of Directors at their meeting held on February, 14, 2024

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2024 (Unaudited)	31-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
a) Turnover (Rs. In Lakhs)	124.28	90.04	143.57	325.79	383.98	505.86
b) Net Profit/loss after tax (Rs. In Lakhs)	(3.09)	1.45	1.00	3.10	15.85	25.50
c) Earning Per Share (Face value of Rs.10)	(0.09)	0.04	0.03	0.09	0.48	0.80
Basic and Diluted (in Rs) (not annualised)	(0.09)	0.04	0.03	0.09	0.48	0.80

- 3 The standalone financial results of the Company for the quarter and nine months ended 31st December, 2023 have been unaudited by the Statutory Auditors.
- 4 The Statutory Auditors have carried out a "Limited Review" of the above financial results for the quarter/nine months ended 31st December, 2024.
- 5 Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year.

For AVI Products India Limited
(formerly Known as AVI Photochem Limited)




Mr. Avinash Vora
Managing Director
(DIN No: 02454059)
Place: Vasai
Dated: 14th February 2025



N. K. JALAN & CO.
Chartered Accountants.

2-A, Mayur Apartments,
Dadabhai Cross Road No.3,
Vile Parle (West),
Mumbai - 400 056.
Tele: 26210903/26210904.
Mobile: 9324114104
E-mail: ca@nkjalan.com

INDEPENDENT AUDITORS' REVIEW REPORT

To,
The Board of Directors,
AVI PRODUCTS INDIA LIMITED

We have reviewed the accompanying Statement of Unaudited Financial Results of **AVI PRODUCTS INDIA LIMITED** ("the Company") for the quarter ended 31st December, 2024.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). Our responsibility is to issue a report on these financial Statements based on our review.

We conducted our review of the Statement 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 Statement is 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the Indian Accounting Standards and other recognised 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 N.K. JALAN & CO.
CHARTERED ACCOUNTANTS
FIRM NO. 104019W



N.K. Jalan

(N.K. JALAN)
Membership No. 011878

PLACE: MUMBAI
DATED: 14-02-2025

UDIN - 25011878BMBIBTY 2033