

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

Date: 12th February, 2025

Ref Security Id: VIVANTA/ Scrip Code- 541735

Dear Sir/Madam,

Subject: Submission of Revised Financial Results for the Quarter ended 31st December, 2025 due to Discrepancies in Financial Results

With reference to captioned subject, we have received Discrepancies in Financial Results from BSEINDIA via email dated 8th February, 2025 as follows:

Discrepancy: 1. Consolidated Results - Limited Review Report is not as per SEBI prescribed Format (Refer SEBI circularCIR/CFD/CMD1/44/2019 dated March 29, 2019). Submit Limited Review Report as per the prescribed format. (Point no 4 not given) for Quarter Ended - December 2024

In response to discrepancy raised, we are submitting herewith revised Financial Results as per SEBI prescribed Format for the Quarter and Nine Months ended 31st December, 2024.

We kindly request you to acknowledge the receipt of the revised financial results and confirm that the necessary updates have been made in accordance with the SEBI guidelines.

FOR, VIVANTA INDUSTRIES LIMITED

HEMANT AMRISH PARIKH
MANAGING DIRECTOR
DIN: 00027820

Encl: Annexure-A

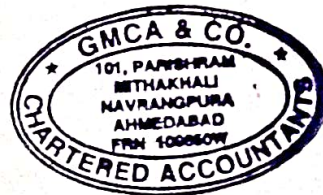
UDIN: 25108894BMKOLL1072

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

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Vivanta Industries Limited for the quarter ended 31st December 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").
2. This Statement, which is the responsibility of the Company's management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review'
3. 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 of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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. Amin G. Shaikh
Partner
Membership No: 108894

Place: Ahmedabad
Date: 04/02/2025

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 DECEMBER 31, 2024
(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations	295.78	185.98	1007.72	780.50	3310.88	3723.86
(a) Revenue from operations	0.99	0.00	0.00	49.65	0.00	7.07
(b) Other Income	296.78	185.98	1007.72	830.15	3310.88	3730.93
Total Income						
2 Expenses	0.00	0.00	0.00	0.00	0.00	0.00
(a) Cost of Materials consumed	62.78	368.41	963.66	727.71	3374.63	3640.43
(b) Purchase of stock-in-trade						
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	189.17	-209.98	-6.69	-20.81	-263.49	-140.70
(d) Employee benefits expense	9.53	9.11	10.68	27.52	33.08	42.46
(e) Finance Cost	1.81	1.90	0.01	5.65	0.42	3.34
(f) Depreciation and amortisation expense	6.34	6.22	0.48	18.66	1.44	7.97
(g) Other expenses	19.16	6.88	5.57	31.34	23.91	36.54
Total Expenses	288.79	182.54	973.71	790.07	3169.99	3590.04
3 Profit/(loss) before exceptional items and tax (1-2)	7.99	3.44	34.01	40.08	140.89	140.88
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	7.99	3.44	34.01	40.08	140.89	140.88
6 Tax Expense	0.00	0.00	0.00	0.00	0.00	36.00
(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.83
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	36.83
Total Tax Expenses						
7 Profit / (Loss) for the period from continuing oprations (5-6)	7.99	3.44	34.01	40.08	140.89	104.05
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
Other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00
12 Total Comprehensive Income for the period	7.99	3.44	34.01	40.08	140.89	104.05
13 Paid-up equity share capital (Face value of Rs. 1/- each)	1250	1250	1250	1250	1250	1250
14 Other Equity						
Earnings Per Share (before extraordinary items) (not annualised):						
(a) Basic	0.01	0.00	0.03	0.03	0.11	0.09
(b) Diluted	0.01	0.00	0.03	0.03	0.11	0.09
Earnings Per Share (after extraordinary items) (not annualised):						
(a) Basic	0.01	0.00	0.03	0.03	0.11	0.09
(b) Diluted	0.01	0.00	0.03	0.03	0.11	0.09

Notes:

- The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on February 04, 2025. 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 December 31, 2024.
- 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.
- The Company is in business of trading of Agro Products, Project Management Consultancy (P.M.C), Turnkey Projects & Technology supply and Consultancy Services.

For, VIVANTA INDUSTRIES LIMITED

PARIKH H.A.
MANAGING DIRECTOR
DIN: 00027820



Date : 04/02/2025
Place : Ahmedabad



UDIN: 25108894BMKOLK2431

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

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Vivanta Industries Limited which includes joint operations (the "Holding Company") and its joint ventures (the Holding Company and its joint venture together referred to as "the Group"), for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31 2024 ("the Statement") attached herewith. 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 (the "Listing Regulations").
2. 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 (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 conclusion on the Statement based on our review.
3. 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.



4. The Statement includes the interim financial information of CKIM Pharma LLP (Joint Venture).
5. 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 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.
6. The accompanying Statement includes the interim financial information in respect of CKIM Pharma LLP (Joint Venture), Whose Interim Financial Information Includes total revenue of Rs. 12.90 Lakhs, Net Loss after tax of Rs. 4.24 Lakhs for the quarter ended 31st December 2024., which have been reviewed / audited 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 joint ventures are based solely on such audited / reviewed interim financial information.
7. Our conclusion is not modified in respect of this matter.

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



CA. Amin. G. Shaikh
Partner
Membership No: 108894

Place: Ahmedabad
Date: 04/02/2025

VIVANTA INDUSTRIES LIMITED

Registered Office: 403 / TF, Sarthik II, Opp. Rajpath Club, S G Highway, Bodakdev, 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 DECEMBER 31, 2024

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Revenue from operations	308.68	185.98	1007.72	793.40	3310.88	3723.86
(b) Other Income	0.99	3.00	0.00	52.64	0.00	7.07
Total Income	309.68	188.98	1007.72	846.05	3310.88	3730.93
2 Expenses						
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	71.73	368.41	963.66	736.66	3374.63	3640.43
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	189.17	-209.98	-6.69	-20.81	-263.49	-140.70
(d) Employee benefits expense	9.53	9.11	10.68	27.52	32.48	42.46
(e) Finance Cost	4.01	0.03	0.01	5.97	0.42	3.45
(f) Depreciation and amortisation expense	11.32	11.20	6.12	33.60	12.72	19.26
(g) Other expenses	20.16	7.13	5.57	32.72	24.77	36.69
Total Expenses	305.92	185.90	979.35	815.66	3181.53	3601.59
3 Profit/(loss) before exceptional items and tax (1-2)	3.75	3.08	28.37	30.38	129.35	129.33
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	3.75	3.08	28.37	30.38	129.35	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
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	36.83
7 Profit / (Loss) for the period from continuing oprations (5-6)	3.75	3.08	28.37	30.38	129.35	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
Other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00
12 Total Comprehensive Income for the period	3.75	3.08	28.37	30.38	129.35	92.50
13 Paid-up equity share capital (Face value of Rs. 1/- each)	1250.00	1250.00	1250.00	1250.00	1250.00	1250.00
14 Other Equity	-	-	-	-	-	-
15 Other Equity	-	-	-	-	-	-
16 Earnings Per Share (before extraordinary items) (not annualised):						
(a) Basic	0.00	0.00	0.02	0.02	0.10	0.07
(b) Diluted	0.00	0.00	0.02	0.02	0.10	0.07
17 Earnings Per Share (after extraordinary items) (not annualised):						
(a) Basic	0.00	0.00	0.02	0.02	0.10	0.07
(b) Diluted	0.00	0.00	0.02	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 February 04, 2025. 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 December 31, 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 trading of Agro Products, Project Management Consultancy (P.M.C), Turnkey Projects & Technology supply and Consultancy Services.

For  VIVANTA INDUSTRIES LIMITED

PARIKH H.A.
MANAGING DIRECTOR
DIN: 00027820

Date : 04/02/2025
Place : Ahmedabad

