

Date: 11<sup>th</sup> February, 2023

To,  
BSE Limited  
Dalal Street, Fort  
Mumbai – 400001

**Scrip Code: 512109/Scrip Id: AVIVA**

**Subject: Outcome of the Board meeting held on Saturday, February 11, 2023**

**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 February 11, 2023 has inter-alia considered and approved the following:

- a) Considered and approved Unaudited Financial Results along with Limited Review Report of the Company for the quarter ended December 31, 2022. A copy of same is enclosed herewith.
- b) And other such items.

The meeting commenced at 6.00 P.M. and concluded at 7.00 P.M.

Kindly take the same on your records.

Yours faithfully,

For, AVIVA INDUSTRIES LIMITED

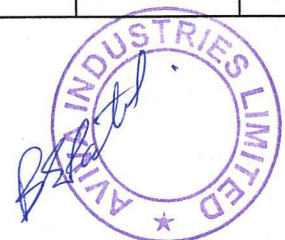
  
Bharvin Patel  
Managing Director  
DIN: 01962391

**AVIVA INDUSTRIES LIMITED**  
(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.avivaindustries.com

**UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2022**

Sr No	Particulars	(Rs. in lacs except Per share data)			CUMULATIVE UPTO		
		Quarter ended December 31, 2022	Quarter ended September 30, 2022	Quarter ended December 31, 2021	December 31, 2022	December 31, 2021	For the year ended on March 31, 2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	<b>Revenue From Operations</b>						
	(a) Revenue from Operations	32.05	11.69	10.80	60.25	28.20	34.50
	(b) Other Income	0.00	0.00	0.00	0.00	0.00	1.50
	<b>Total Revenue (Net)</b>	<b>32.05</b>	<b>11.69</b>	<b>10.80</b>	<b>60.25</b>	<b>28.20</b>	<b>36.00</b>
2	<b>Expenses</b>						
	a. Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b. Purchases of Stock-in-trade	29.00	10.80	7.44	51.35	20.15	24.84
	c. Changes in inventories of Stock-in-Trade	0.00	0.01	0.00	0.35	-0.01	-0.35
	d. Employee benefits expenses	1.14	0.98	1.05	2.87	2.88	4.47
	e. Finance Cost	0.00	0.00	0.06	0.00	0.11	0.21
	f. Depreciation and Amortization Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	g. Other Expenses	1.15	1.42	1.41	4.35	5.51	6.17
	<b>Total Expenses</b>	<b>31.29</b>	<b>13.21</b>	<b>9.96</b>	<b>58.93</b>	<b>28.65</b>	<b>35.34</b>
3	<b>Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)</b>	<b>0.75</b>	<b>-1.52</b>	<b>0.84</b>	<b>1.32</b>	<b>-0.45</b>	<b>0.66</b>
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit/(Loss) before Extraordinary items and tax (3-4)</b>	<b>0.75</b>	<b>-1.52</b>	<b>0.84</b>	<b>1.32</b>	<b>-0.45</b>	<b>0.66</b>
6	Extraordinary Items	0	0.00	0.00	0.00	0.00	0.00
7	<b>Profit Before Tax (5-6)</b>	<b>0.75</b>	<b>-1.52</b>	<b>0.84</b>	<b>1.32</b>	<b>-0.45</b>	<b>0.66</b>
8	<b>Tax Expenses</b>						
	(a) Current Tax	0.00	0.00	0.00	-0.54	0.00	-0.30
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.03
	(c) Tax of Earlier Years	0.00	-0.03	0.00	-0.03	0.00	
	<b>Total Tax Expenses</b>	<b>0.00</b>	<b>-0.03</b>	<b>0.00</b>	<b>-0.57</b>	<b>0.00</b>	<b>-0.27</b>
9	<b>Net Profit/(Loss) for the period from continuing Operations (7-8)</b>	<b>0.75</b>	<b>(1.56)</b>	<b>0.84</b>	<b>0.75</b>	<b>(0.45)</b>	<b>0.39</b>
10	Profit (Loss) from Discontinuing operations before Tax	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
12	<b>Net Profit/(Loss) from Discontinuing operations after Tax (10-11)</b>	<b>0.75</b>	<b>(1.56)</b>	<b>0.84</b>	<b>0.75</b>	<b>-0.45</b>	<b>0.39</b>
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
14	<b>Net Profit (Loss) for the period (12+13)</b>	<b>0.75</b>	<b>(1.56)</b>	<b>0.84</b>	<b>0.75</b>	<b>-0.45</b>	<b>0.39</b>
15	<b>Other comprehensive income, net of income tax</b>						
	a) i) Amount of item that will not be reclassified to profit or loss	0.00	-5.54	0.00	-5.54	6.16	6.16
	ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.83	0.00	0.83	-0.92	-0.92
	b) i) item that will be reclassified to profit or loss	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
	<b>Total other comprehensive income,net of income tax</b>	<b>0.00</b>	<b>-4.71</b>		<b>-4.71</b>		<b>5.24</b>
16	<b>Total Comprehensive income for the period</b>	<b>0.75</b>	<b>(6.27)</b>	<b>0.84</b>	<b>(3.96)</b>	<b>4.79</b>	<b>5.63</b>
17	<b>Details of equity share capital</b>						
	Paid-up Equity Share Capital	149.90	149.90	149.90	149.90	149.90	149.90
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
18	<b>Details of debt securities</b>						
	Paid -Up Debt capital	0.00	0.00	0.00	0.00	0.00	0.00
	Face value of debt Securities	0.00	0.00	0.00	0.00	0.00	0.00
19	<b>Reserve excluding revaluation reserves as per balance sheet of previous accounting year</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>165.39</b>
20	<b>Debenture Redemption reserve</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>
21	<b>Earning per Share</b>						



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<b>i</b>	<b>Earning per Share for Continuing Operations</b>						
	Basic Earning (Loss) per share from Continuing operations	0.05	(0.42)	0.06	-0.26	0.32	0.38
	Diluted Earning (Loss) per share from Continuing operations	0.05	(0.42)	0.06	-0.26	0.32	0.38
<b>ii</b>	<b>Earning per Share for discontinuing Operations</b>						
	Basic Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>iii</b>	<b>Earnings per Equity Share</b>						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.05	(0.42)	0.06	-0.26	0.32	0.38
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.05	(0.42)	0.06	-0.26	0.32	0.38

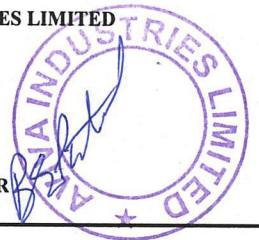
**Note:**

1. The above results have been reviewed by the Audit committee and taken on record by Board of Directors at their meeting held on 11th Feb,2023 and the same have been subjected to review by the Peer Reviewed Statutory Auditor.
2. The previous periods figures have been regrouped/rearranged/recasted wherever necessary to make them comparable with current period figures.
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.
3. The Company operates in Single Segment i.e. Trading of Glass Mosaic and construction Chemicals.

FOR AVIVA INDUSTRIES LIMITED

PLACE: AHMEDABAD  
DATED: 11TH FEB,2023

(BHARVIN PATEL)  
MANAGING DIRECTOR  
DIN:01962391



**INDEPENDENT AUDITOR'S REVIEW REPORT**

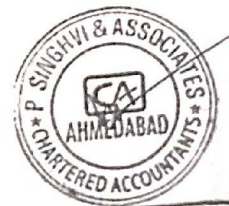
Review Report to Board of Directors of  
**M/S AVIVA INDUSTRIES LIMITED**

We have reviewed the accompanying statement of Unaudited Financial Results of **M/s AVIVA INDUSTRIES LIMITED**, for the quarter and nine months ended 31<sup>st</sup> December, 2022; being submitted by the Company pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015 as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 in accordance with the *Standard on Review Engagements (SRE) 2410, Engagements to Review financial statements 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 Indian Accounting Standards (Ind AS) 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 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.



**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 ☎ TELEFAX:(O) 27910833, (R) 65159933 Mob.: 94-261-79643

FOR P SINGHVI & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN 113602W

*Hema Subhnani*

(HEMA SUBHNANI)

PARTNER M. NO.411888

UDIN: 23411888BGYHFU6847



PLACE: AHMEDABAD

DATED:11<sup>TH</sup> FEBRUARY 2023