

VIVANTA INDUSTRIES LIMITED

Registered Office: 403 / TF, Sarthik II, Opp. Rajpath Club, S G Highway, Bodakdev, Ahmedabad - 380054

CIN : U74110GJ2013PLC075393

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2019.

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Six Month Ended		Year Ended	
	30/09/2019	30/06/2019	30/09/2018	30/09/2019	30/09/2018	31/03/2019	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from Operations						
	(a) Revenue from operations	0.00	0.00	30.20	0.00	108.24	212.46
	(b) Other Income	0.00	0.00	9.71	0.00	9.71	7.34
	Total Income	0.00	0.00	39.91	0.00	117.95	219.80
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	0.00	0.00	27.46	0.00	104.55	104.56
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	0.00	2.36	0.00	0.00	0.00
	(d) Employee benefits expense	4.72	4.01	6.38	8.73	12.40	19.55
	(e) Finance Cost	0.02	0.33	0.14	0.35	0.18	1.24
	(f) Depreciation and amortisation expense	1.07	1.07	1.51	2.14	3.02	5.08
	(g) Other expenses	7.54	4.98	2.88	12.52	9.61	74.82
	Total Expenses	13.35	10.39	40.74	23.74	129.76	205.25
3	Profit/(loss) before exceptional items and tax (1-2)	-13.35	-10.39	-0.83	-23.74	-11.81	14.55
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before tax (3-4)	-13.35	-10.39	-0.83	-23.74	-11.81	14.55
6	Tax Expense						
	(a) Current tax	0.00	0.00	0.00	0.00	0.00	3.11
	(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	-1.01
	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	2.10
7	Profit / (Loss) for the period from continuing oprations (5-6)	-13.35	-10.39	-0.83	-23.74	-11.81	12.45
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	-13.35	-10.39	-0.83	-23.74	-11.81	12.45
13	Paid-up equity share capital (Face value of Rs. 10/- each)	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00
14	Other Equity						426.07
15	Earnings Per Share (before extraordinary items) (not annualised):						
	(a) Basic	-0.13	-0.10	-0.01	-0.24	-0.12	0.12
	(b) Diluted	-0.13	-0.10	-0.01	-0.24	-0.12	0.12
16	Earnings Per Share (after extraordinary items) (not annualised):						
	(a) Basic	-0.13	-0.10	-0.01	-0.24	-0.12	0.12
	(b) Diluted	-0.13	-0.10	-0.01	-0.24	-0.12	0.12

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 November 12, 2019. 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, 2019.

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.

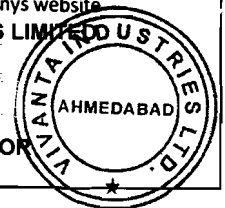
3. Company operates in Single Segment .

4. Figures for the previous period have been regrouped/ reclassified where ever necessary to confirm to the current period's presentation

5. The results for the half ended 30th September, 2019 are also available on the Bombay Stock Exchange website and on the Company's website

For, VIVANTA INDUSTRIES LIMITED

PARIKH H.A.
MANAGING DIRECTOR
DIN:00027820



Date : 12/11/2019
Place : Ahmedabad

VIVANTA INDUSTRIES LIMITED

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs.in Lacs)

	Particulars	As at 30/09/2019	As at 31/03/2019
A	ASSETS		
1	Non-current Assets		
(a)	Property, Plant and Equipment	248.38	250.51
(b)	Other Intangible assets	762.14	762.14
(c)	Capital work in progress	-	-
(d)	Intangible assets under development	-	-
(e)	Financial Assets :		
(i)	Investments	9.3	-
(ii)	Deferred tax assets (Net)	1.14	1.14
(iii)	Loans	1,025.58	1,063.08
(f)	Other non-current assets	-	-
	Sub-total - Non-current Assets	2,046.54	2,076.87
2	Current Assets		
(a)	Inventories		-
(b)	Financial Assets :		
(i)	Investments		-
(ii)	Trade Receivables	182.92	182.92
(iii)	Cash and Cash Equivalents	1.32	6.63
(iv)	Loans		-
(c)	Other current assets		-
	Sub-total - Current Assets	184.24	189.55
	TOTAL - ASSETS	2,230.78	2,266.42
B	EQUITY AND LIABILITIES		
	Shareholders' Funds		
(a)	Share Capital	1000.00	1000.00
(b)	Other Equity	402.33	426.07
	Sub-total - Shareholders' Funds	1,402.33	1,426.07
1	Liabilities		
	Non-current Liabilities		
(a)	Financial Liabilities :	0.00	-
(i)	Borrowings	552.24	549.07
(b)	Deferred Tax Liabilities (Net)	-	-
(c)	Provisions	-	-
(d)	Other Non - Current Liabilities	-	-
	Sub-total - Non-current liabilities	552.24	549.07
2	Current Liabilities		
(a)	Financial Liabilities :		
(i)	Borrowings	-	-
(ii)	Trade Payables	0.66	6.25
(iii)	Other Financial Liabilities	-	-
(b)	Provisions	7.10	6.07
(c)	Other Current Liabilities	268.45	278.96
	Sub-total - Current Liabilities	276.21	291.28
	TOTAL - EQUITY AND LIABILITIES	2,230.78	2,266.42

For, VIVANTA INDUSTRIES LIMITED


PARIKH H.A.
MANAGING DIRECTOR
DIN:00027820



Date : 12/11/2019
Place : Ahmedabad

VIVANTA INDUSTRIES LIMITED

Cashflow Statement

(Rs.in Lacs)

Particulars	01-04-2019 to 30-09-2019	01-04-2018 to 30-09-2018
A Cash flow from Operating Activities		
Net Profit Before Tax	(23.74)	(11.81)
Adjustments for:		
Add Depreciation	2.14	3.02
Less Dividend Income	-	-
Add Interest Expense	0.35	0.18
Less Short Term Capital Gain (Mutual Fund)	-	-
Operating Profit / (Loss) before Working Capital Changes	(21.25)	(8.61)
Adjustments for:		
Increase/(Decrease) in Trade Payables	(5.59)	(10.43)
Increase/(Decrease) in Other Current Liabilities	(10.51)	0.04
Increase/(Decrease) in Provisions	1.03	(0.21)
(Increase)/Decrease in Trade Receivables	-	(152.90)
(Increase)/Decrease in short term loans & advances	-	-
(Increase)/Decrease in inventories	-	-
(Increase)/Decrease in other current assets	-	(1.22)
Cashflow generated from Operating Activities	(36.32)	(173.33)
Income Tax Paid (Net of Refund)		
Net Cashflow generated from Operating Activities A	(36.32)	(173.33)
B Cash flow from Investment Activities		
Purchase of Property , Plant and Equipment	-	-
Sale of Property , Plant and Equipment	-	-
Sale of Investments	-	-
Purchase of Investments	(9.30)	-
Share Application Money Received Back	-	-
Dividend Income	-	-
Net Cashflow generated from Investments Activities B	(9.30)	-
C Cash flow from Financing Activities		
Interest Expenses	(0.35)	(0.18)
(Increase)/Decrease in other non-current assets	-	-
(Increase) /Decrease in Long term Loans & Advances (Assets)	37.50	102.98
Increase /(Decrease) in Borrowings (Liabilities)	3.16	206.26
Increase/(Decrease) in non current liabilities	-	-
Increase/(Decrease) in other financial liabilities	-	(150.00)
Net Cashflow generated from Financing Activities C	40.31	159.06
Net Change in Cash & Cash Equivalents (A+B+C)	(5.31)	(14.27)
Opening Cash & Cash Equivalents	6.63	15.51
Closing Cash & Cash Equivalents	1.32	1.24

Date : 12/11/2019
Place : Ahmedabad

For, VIVANTA INDUSTRIES LIMITED

PARIKH H.A.
MANAGING DIRECTOR
DIN:00027820



**UDIN: 19163940AAAAOO1005****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 standalone unaudited financial results (the 'Statement') of Vivanta Industries Limited (the 'Company') for the quarter ended 30 September 2019 and the year to date results for the period 1 April 2019 to 30 September 2019, being submitted by the 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. Attention is drawn to the fact that the cash flow figures for the corresponding six month period ended 30 September 2018 have been approved by the Company's Board of Directors, but have not been subjected to audit or review.

The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 (the Act'), SEBI Circular CIRICFD/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.

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 the recognition and

Address : 101, Parishram, 5-B, Rashmi Society, Nr. LG Showroom, Mithakhali Six Roads, Navrangpura, Ahmedabad - 380009
☎ 079-40037372 ✉ gmca1973@gmail.com





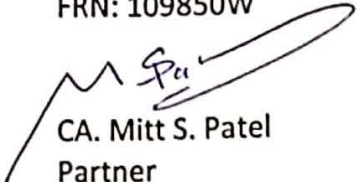
GMCA & Co.

Chartered Accountants

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.



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


CA. Mitt S. Patel
Partner
Membership No: 163940

Place: Ahmedabad
Date: 12th November, 2019

Address : 101, Parishram, 5-B, Rashmi Society, Nr. LG Showroom, Mithakhali Six Roads, Navrangpura, Ahmedabad – 380009
☎ 079-40037372 ✉ gmca1973@gmail.com