



Date: 10<sup>th</sup> February, 2024

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

**Scrip Code: 512109**

**Subject: Outcome of the Board meeting held on Saturday, 10<sup>th</sup> February, 2024**

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

Dear Sir/Ma'am,

Pursuant to Regulation 29 (1) (a) and Regulation 30 of SEBI (LODR) Regulations, 2015 we hereby inform you that the Board of Directors of Aviva Industries Ltd at their meeting held on Saturday, 10<sup>th</sup> February, 2024 has inter alia considered and approved the following.

1. Considered, approved and took on record the unaudited Financial Result for the quarter ended 31<sup>st</sup> December, 2023 as per Regulation 33 of the listing Regulation and.
2. Any other business.

The meeting commenced at 5:00 P.M. and concluded at 5:40 P.M.

**FOR, AVIVA INDUSTRIES LIMITED**

BHARVIN  
SURESHBHAI  
PATEL

Digitally signed by BHARVIN SURESHBHAI PATEL  
DN: c=IN, o=Personal, postalCode=380052,  
st=Gujarat,  
serialNumber=54B41C69F2A7CAF8B09DF94K0CDD  
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cn=BHARVIN SURESHBHAI PATEL  
Date: 2024.02.10 17:41:37 +05'30'

**BHARVIN PATEL  
MANAGING DIRECTOR  
DIN: 01962391**

**PLACE: Ahmedabad**

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

**Corporate Office : C-3/1001, Anushruti Tower, Near Jain Temple, Opp.  
New York Tower, Near Thaltej Cross Road, S. G. Highway, Ahmedabad  
380054. Phone/Fax : +91-79-26856515/16, Email : aviva.amd@gmail.com  
Website : [www.avivaindustries.com](http://www.avivaindustries.com) | CIN : L51100MH1984PLC034190**

**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 DECEMBER 31, 2023**

(Rs. in lacs except Per share data)					Cumulative upto		
Sr No	Particulars	Quarter ended December 31, 2023	Quarter ended September 30, 2023	Quarter ended December 31, 2022	December 31, 2023	December 31, 2022	For the year ended on March 31, 2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1</b>	<b>Revenue From Operations</b>						
	(a) Revenue from Operations	0.00	20.35	32.05	49.90	60.25	69.15
	(b) Other Income	0.00	0.00	0.00	0.00	0.00	2.14
	<b>Total Revenue (Net)</b>	<b>0.00</b>	<b>20.35</b>	<b>32.05</b>	<b>49.90</b>	<b>60.25</b>	<b>71.30</b>
<b>2</b>	<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	0.00	17.68	29.00	43.48	51.35	59.45
	c. Changes in inventories of Stock-in-Trade	0.00	0.00	0.00	0.00	0.35	0.35
	d. Employee benefits expenses	1.14	1.14	1.14	3.42	2.87	4.01
	e. Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	f. Depreciation and Amortization Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	g. Other Expenses	1.09	1.89	1.15	4.18	4.35	6.44
	<b>Total Expenses</b>	<b>2.23</b>	<b>20.71</b>	<b>31.29</b>	<b>51.07</b>	<b>58.93</b>	<b>70.26</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)</b>	<b>-2.23</b>	<b>-0.36</b>	<b>0.75</b>	<b>-1.17</b>	<b>1.32</b>	<b>1.04</b>
<b>4</b>	<b>Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-0.45</b>
<b>5</b>	<b>Profit/(Loss) before Extraordinary items and tax (3-4)</b>	<b>-2.23</b>	<b>-0.36</b>	<b>0.75</b>	<b>-1.17</b>	<b>1.32</b>	<b>0.59</b>
<b>6</b>	<b>Extraordinary Items</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>
<b>7</b>	<b>Profit Before Tax (5-6)</b>	<b>-2.23</b>	<b>-0.36</b>	<b>0.75</b>	<b>-1.17</b>	<b>1.32</b>	<b>0.59</b>
<b>8</b>	<b>Tax Expenses</b>						
	(a) Current Tax	0.00	0.00	0.00	-0.36	-0.54	0.00
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Tax of Earlier Years	0.00	0.00	0.00	0.00	-0.03	-0.03
	<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-0.36</b>	<b>-0.57</b>	<b>-0.03</b>
<b>9</b>	<b>Net Profit/(Loss) for the period from continuing Operations (7-8)</b>	<b>-2.23</b>	<b>-0.36</b>	<b>0.75</b>	<b>-1.54</b>	<b>0.75</b>	<b>0.56</b>
<b>10</b>	<b>Profit (Loss) from Discontinuing operations before Tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.56</b>
<b>11</b>	<b>Tax Expenses of Discontinuing Operations</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>
<b>12</b>	<b>Net Profit/(Loss) from Discontinuing operations after Tax (10-11)</b>	<b>-2.23</b>	<b>-0.36</b>	<b>0.75</b>	<b>-1.54</b>	<b>0.75</b>	<b>0.56</b>
<b>13</b>	<b>Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method</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>
<b>14</b>	<b>Net Profit (Loss) for the period (12+13)</b>	<b>-2.23</b>	<b>-0.36</b>	<b>0.75</b>	<b>-1.54</b>	<b>0.75</b>	<b>0.56</b>
<b>15</b>	<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	3.96	0.00	3.96	-5.54	-5.54
	ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	-0.59	0.00	-0.59	0.83	0.83
	b) i) item 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
	<b>Total other comprehensive income, net of income tax</b>	<b>0.00</b>	<b>3.37</b>	<b>0.00</b>	<b>3.37</b>	<b>-4.71</b>	<b>-4.71</b>
<b>16</b>	<b>Total Comprehensive income for the period</b>	<b>-2.23</b>	<b>3.01</b>	<b>0.75</b>	<b>1.83</b>	<b>-3.96</b>	<b>-4.15</b>
<b>17</b>	<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
<b>18</b>	<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
<b>19</b>	<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>
<b>20</b>	<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>
<b>21</b>	<b>Earning per Share</b>						
<b>i</b>	<b>Earning per Share for Continuing Operations</b>						





**AVIVA INDUSTRIES LIMITED**  
**(CIN: L51100MH1984PLC034190)**

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E-mail: aviva.amd@gmail.com website: www.avivaindustries.com

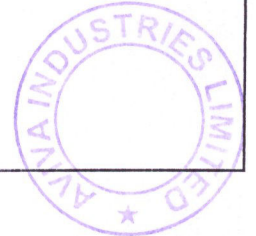
**UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2023**

(Rs. in lacs except Per share data)						Cumulative upto	
Sr No	Particulars	Quarter ended December 31, 2023	Quarter ended September 30, 2023	Quarter ended December 31, 2022	December 31, 2023	December 31, 2022	For the year ended on March 31, 2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Basic Earning (Loss) per share from Continuing operations	-0.15	-0.02	0.05	-0.10	0.05	0.04
	Diluted Earning (Loss) per share from Continuing operations	-0.15	-0.02	0.05	-0.10	0.05	0.04
<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	-0.15	-0.02	0.05	-0.10	0.05	0.04
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	-0.15	-0.02	0.05	-0.10	0.05	0.04

- 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 10TH FEBRUARY,2024 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.
  4. The Company operates in Single Segment i.e. Trading of Glass Mosaic, Construction Chemicals & Other Materials.

FOR AVIVA INDUSTRIES LIMITED

*B. Patel*  
(BHARVIN PATEL)  
MANAGING DIRECTOR  
DIN:01962391



PLACE: AHMEDABAD  
DATED: 10TH FEBRUARY,2024

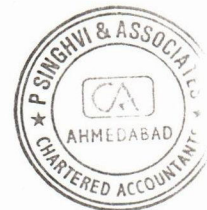
**Limited Review Report on Unaudited Standalone quarterly financial results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**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 ended on December 31, 2023 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"). 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 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 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are 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.







# P SINGHVI & ASSOCIATES

CHARTERED ACCOUNTANTS

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

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone Unaudited Financial Results prepared in accordance with applicable Accounting Standards, 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR P SINGHVI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN 113602W

*S Shilpa*

(SHILPA SINGHVI)  
PARTNER

M. NO. 144679

UDIN: 24144679BKDG1VZ8302



PLACE: GANDHINAGAR  
DATED: 10<sup>TH</sup> FEBRUARY 2024