

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

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH,31,2025

(Rs. In Lakhs)

(Rs. In lakh except Per Share data)

CUMULATIVE UPTO

Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended on	Year ended on
	March 31 st , 2025	December 31 st , 2024	March 31 st , 2024	March 31 st , 2025	March 31 st , 2024
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
I. Revenue from Operations	3.19	0.00	7.67	3.19	57.57
II. Other Income	0.00	0.00	0.00	0.00	0.00
III. Total Revenue (I+II)	3.19	0.00	7.67	3.19	57.57
IV. Expenses					
Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-trade	3.18	0.00	7.12	3.18	50.59
Changes in inventories of finished goods, Work-in-progress and Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
Employee benefit expenses	0.75	0.75	1.08	3.00	4.50
Financial Costs	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expenses	0.00	0.00	0.00	0.00	0.00
Other Expenses	0.90	4.12	1.75	5.66	5.93
IV. Total Expenses	4.83	4.87	9.95	11.84	61.02
V. Profit/(Loss) before exceptional and tax (III - IV)	(1.64)	(4.87)	(2.28)	(8.65)	(3.45)
VI. Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII. Profit/(Loss) before Extraordinary items and tax (V-VI)	(1.64)	(4.87)	(2.28)	(8.65)	(3.45)
VIII. Extraordinary Items	0	0	0	0	0.00
IX. Profit/(Loss) Before Tax (VII-VIII)	(1.64)	(4.87)	(2.28)	(8.65)	(3.45)
X. Tax Expenses					
(a) Current Tax	0.00	0.00	0.36	0.00	0.00
(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00
Total Tax Expenses	0.00	0.00	0.36	0.00	0.00
XI. Profit/(Loss) for the period from Continuing Operations (After Tax) (IX-X)	(1.64)	(4.87)	(1.92)	(8.65)	(3.45)
XII. Profit/(Loss) for the period from Discontinued Operations	0.00	0.00	0.00	0.00	0.00
XIII. Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
XIV. Net Profit/(Loss) from Discontinuing operations after Tax (XII+XIII)	(1.64)	(4.87)	(1.92)	(8.65)	(3.45)
XV. Profit/(Loss) for the period (XI-XIV)	(1.64)	(4.87)	(1.92)	(8.65)	(3.45)
XVI. Other Comprehensive Income (OCI)					
a) Item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	3.96
i) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
b) Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	
i) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.59	0.00	0.00
XVI. Total Other Comprehensive Income	0.00	0.00	0.59	0.00	3.96
XVII. Total Comprehensive income (Net of Tax) for the period (XV+XVI)	(1.64)	(4.87)	(1.33)	(8.65)	0.51
XVIII. Net Profit attributable to:					
i) Owners	(1.64)	(4.87)	(1.33)	(8.65)	0.51
ii) Non-Controlling Interest	NIL	NIL	NIL	NIL	NIL
XIX. Profit for the Period attributable to:					
i) Owners	(1.64)	(4.87)	(1.33)	(8.65)	0.51
ii) Non-Controlling Interest	NIL	NIL	NIL	NIL	NIL
XX. Other Comprehensive Income for the Period attributable to:					
i) Owners	(1.64)	(4.87)	(1.33)	(8.65)	0.51
ii) Non-Controlling Interest	NIL	NIL	NIL	NIL	NIL
XXI. Total Comprehensive Income for the Period attributable to:					
i) Owners	(1.64)	(4.87)	(1.33)	(8.65)	0.51
ii) Non-Controlling Interest	NIL	NIL	NIL	NIL	NIL
XXII. Earning per equity share:					
(1) Basic	(0.11)	(0.32)	(0.09)	(0.58)	(0.23)
(2) Diluted	(0.11)	(0.32)	(0.09)	(0.58)	(0.23)
XXIII Paid-up equity share Capital (face value per share Rs. 10/- each)	149.90	149.90	149.90	149.90	149.90

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

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH,31,2025

Particulars	(Rs. In lakh except Per Share data)			(Rs. In Lakhs) CUMULATIVE UPTO	
	Quarter ended March 31 st , 2025	Quarter ended December 31 st , 2024	Quarter ended March 31 st , 2024	Year ended on March 31st, 2025	Year ended on March 31st, 2024
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)

Notes:-

- 1 The above Standalone Financial Results for the quarter and Twelve months ended 31st March, 2025 have been reviewed by the Audit committee and taken on record by Board of Directors at their meeting held on 29th May, 2025 and the same have been subjected to review by the Peer Reviewed Statutory Auditor.
- 2 The Company is not having any subsidiary, associate or joint venture, therefore it has prepared only standalone financial results as consolidation requirement is not applicable to the Company.
- 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 and construction Chemicals.
- 5 Figures for the quarter ended 31st March, 2025 represent the difference between limited reviewed figures for the period ended 31st March, 2025 and 31st December, 2024.
- 6 All the amounts included in the Audited Standalone Quarterly and twelve Months ended Financial Results are rounded off to the nearest lakhs, except per share data and unless stated otherwise.
- 7 The previous periods figures have been regrouped/rearranged/recasted wherever necessary to make them comparable with current period figures.

For, AVIVA INDUSTRIES LIMITED

B. S. Kulkarni
Director

PLACE: AHMEDABAD
DATED: 29th May, 2025



AVIVA INDUSTRIES LIMITED		
(CIN: L51100MH1984PLC034190)		
Reg. Office:- 4th Floor, Jaya Talkies, S.V.Road, Opp. Indraprastha, Borivali (W), Mumbai-400092.		
S.G Highway Ahmedabad 380054		
Audited Statement of Assets & Liabilities as at 31st March, 2025		
(Rs. In Lacs)		
	Audited	Audited
Particulars	AS AT 31.03.2025	AS AT 31.03.2024
1 Assets		
A Non-Current Assets		
(A) Property, Plant And Equipment	0.00	0.00
(B) Capital Work-In-Progress	0.00	0.00
(C) Investment Properry	0.00	0.00
(D) Goodwill	0.00	0.00
(E) Other Intangible Assets	0.00	0.00
(F) Intangible Assets Under Development	0.00	0.00
(G) Biological Assets Other Than Bearer Plants	0.00	0.00
(H) Financial Assets		
(i) Investments	166.68	166.68
(ii) Trade Receivables	0.00	0.00
(iii) Loans	223.58	234.29
(iv) Others (To Be Specified)	0.01	0.01
(I) Deferred Tax Assets (Net)	0.00	0.00
(J) Other Non-Current Assets	0.00	0.00
Total (A)	390.27	400.98
B Current Assets		
(A) Inventories	0.00	0.00
(B) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	20.22	18.15
(iii) Cash And Cash Equivalents	1.12	1.20
(iv) Bank Balances Other Than (iii) Above	0.24	0.00
(v) Loans	0.00	0.00
(vi) Others (To Be Specified)	0.00	0.00
(C) Current Tax Assets (Net)	0.00	0.74
(D) Other Current Assets	0.00	0.00
Total (B)	21.58	20.09
Total Assets (A+B)	411.85	421.07
2 Equity And Liabilities		
A Equity		
(A) Equity Share Capital	149.90	149.90
(B) Instruments Entirely Equity In Nature	0.00	0.00
(C) Other Equity	152.79	161.45
Total (A)	302.69	311.35
B Liabilities		

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S.G Highway Ahmedabad 380054

Audited Statement of Assets & Liabilities as at 31st March, 2025

(Rs. In Lacs)

	Particulars	Audited	Audited
		AS AT 31.03.2025	AS AT 31.03.2024
B			
1	Non-Current Liabilities		
	(A) Financial Liabilities		
	(i) Borrowings	75.94	75.89
	(ii) Trade Payables	0.00	0.00
	(iii) Other Financial Liabilities	0.00	0.00
	(B) Provisions	0.00	0.00
	(C) Deferred Tax Liabilities (Net)	0.09	0.09
	(D) Other Non-Current Liabilities	0.00	0.00
	Total (B1)	76.03	75.98
B			
2	Current Liabilities		
	(A) Financial Liabilities		
	(i) Borrowings	0.00	0.00
	(ii) Trade Payables	6.95	6.95
	(iii) Other Financial Liabilities	23.86	26.79
	(B) Other Current Liabilities	0.00	0.00
	(C) Provisions	3.25	0.00
	(D) Current Tax Liabilities (Net)	-0.93	0.00
	Total (B2)	33.13	33.74
	Total Equity And Liabilities (A+B1+B2)	411.85	421.07

FOR AVIVA INDUSTRIES LIMITED
for, AVIVA INDUSTRIES LIMITED

(Signature)
(BHARVIN PATEL)
MANAGING DIRECTOR
DIN:01962391

PLACE: AHMEDABAD
DATED: 29th May, 2025

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Audited standalone statement of Cash Flow for the Year and Quarter ended on March 31,2025

(Rs. In Lakhs)

Particulars	Year ended	
	31st March, 2025	31st March, 2024
A.CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax for the year	(8.65)	-3.45
Adjustments for :		
	0.00	0.00
Operating Profit before Working Capital change	(8.65)	-3.45
Adjustments for :		
Decrease/(Increase) in Receivables	(2.07)	(10.54)
Decrease/(Increase) in Inventories	0.00	0.00
Decrease/(Increase) in Short Term Loans & Advances	10.70	0.00
Decrease/(Increase) in Other Current Assets	0.74	0.30
Increase/(Decrease) in Payables	0.00	6.91
Increase/(Decrease) in Other Financial Liabilities	-2.93	5.97
Increase/(Decrease) in Provisions	3.25	9.69
Cash Generated From Operations	1.04	-2.64
Income Tax	-0.93	-0.81
NET CASH FROM OPERATING ACTIVITIES (A)	0.11	-0.81
B.CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Asset Purchase/sale	0.00	0.00
Interest Received	0.00	0.00
NET CASH USED IN INVESTING ACTIVITIES (B)	0.00	0.00
C.CASH FLOW FROM FINANCING ACTIVITIES		
Share Application Money		0.00
Increase In Capital	0.00	-
Long Term Borrowing	0.05	0.00
Interest Received	0.00	0.00
Long Term Loans & Advances	0.00	-
NET CASH FROM FINANCING ACTIVITIES (C)	0.05	-
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)	0.16	(0.81)
Cash and Cash Equivalents -- Opening Balance	1.20	2.01
Cash and Cash Equivalents -- Closing Balance	1.36	1.20

PLACE: AHMEDABAD
DATED: 29th May ,2025

For AVIVA INDUSTRIES LIMITED
(Signature)
(BHARVIN PATEL)
MANAGING DIRECTOR
DIN:01962391 *(Signature)* Director.

INDEPENDENT AUDITOR'S REPORT ON AUDITED STANDALONE QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE M/S AVIVA INDUSTRIES LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

**TO
BOARD OF DIRECTORS
M/S AVIVA INDUSTRIES LIMITED**

QUALIFIED OPINION

We have audited the quarterly financial results of M/s **AVIVA INDUSTRIES LIMITED** (the company) for the quarter ended 31st March, 2025 and the year-to-date results for the period from 01st April, 2024 to 31st March, 2025 attached herewith; being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, *except for the effects of the matter described in the Basis for Qualified Opinion section below*, these quarterly financial results as well as the year-to-date results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other Accounting Principles generally accepted in India of the net loss, other comprehensive income and other financial information for the quarter ended 31st March, 2025 as well as the year-to-date results for the period from 01st April, 2024 to 31st March, 2025.

BASIS FOR QUALIFIED OPINION

The Company has not complied with the provisions of Regulation 6 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 203 of the Companies Act, 2013; that mandates the appointment of a whole-time Company Secretary by a listed entity. During the year under review, the Company did not have a whole-time Company Secretary leading to non-compliance with the aforesaid statutory requirements.



QUALIFIED OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion as *described in the 'Basis of Qualified Opinion' section.*

EMPHASIS OF MATTER

We draw attention to the fact that the suspension of trading in securities of the company in lieu of non-payment of the listing fee has prevailed as it is for the reporting quarter.

Our opinion is not modified in respect of this matter.

MANAGEMENT'S RESPONSIBILITIES FOR THE STANDALONE FINANCIAL RESULTS

These quarterly Financial Results as well as the year-to-date Standalone Financial Results have been prepared on the basis of the Interim Financial Statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate Internal Financial Controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of Internal Control.
- Obtain an understanding of Internal Control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's Internal Control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of

accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in Internal Control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

OTHER MATTERS

The company has used an accounting software for maintaining its books of accounts which did not had a feature of recording audit trail (edit log) facility and the same was not operated throughout the year for all the relevant transactions recorded in the software.

**FOR P SINGHVI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 113602W**



**(PRAVEEN SINGHVI)
PARTNER**

M. NO. 071608

UDIN: 25071608BMHRWS3007



**PLACE: AHMEDABAD
DATED: 31ST MAY, 2025**

Audit Qualification (each Audit Qualification Stated Separately)

	Particulars	Remarks
1.	Details of Audit Qualification	During the year under review, the Company did not have a whole-time Company Secretary leading to non-compliance with the aforesaid statutory requirements.
2.	Type of Audit Qualification	Qualified Opinion
3.	Frequency of qualification	Whether appeared first Time
4.	For Audit Qualification(s) whether the impact is qualified by the Auditor management View	NA
5.	For Audit Qualification where the impact is not qualified by the Auditor (i) Management's estimation on the impact of Audit Qualification	The Company has already in the Process of Appointment of the whole-time Company Secretary on the Board and new CS will join w.e.f. 02 nd June 2025
	(ii) If management is Unable to Estimate the impact, reasons for the same	NA
	Auditor's Comments on (i) or (ii) above	The Same as mentioned in Sr. 1 above and no other comments have been made by the Auditor

For, Aviva Industries Limited

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**FOR P SINGHVI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 113602W**

P Singhvi
**(PRAVEEN SINGHVI)
PARTNER
M.No.071608**

