

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001
Maharashtra, India

Date: 12th November, 2025

Ref Security Id: VIVANTA/ Scrip Code- 541735

Subject: Outcome of Board Meeting held on 12th November, 2025

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company, at its meeting held today at the Registered Office, has

1. Approved the Unaudited Standalone and Consolidated Financial Results for the quarter ended 30th September, 2025, along with year-to-date figures for the period from 1st July, 2025, to 30th September, 2025, together with the Limited Review Report (Annexure -A).

The meeting commenced at 4:00 p.m. and concluded at 4:25 p.m.

You are requested to take the same on record and kindly acknowledge.

FOR VIVANTA INDUSTRIES LIMITED

DEVANG SHAH
COMPANY SECRETARY
MEMBERSHIP NO. A75008



GMCA & Co.

Chartered Accountants

UDIN: 25108894BMKPDN2573

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 unaudited financial results of Vivanta Industries Limited for the quarter ended 30.09.2025 attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 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 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.



Place: Ahmedabad
Date: 12-11-2025

For, GMCA & CO.
Chartered Accountants
FRN: 109850W


CA. AMIN G SHAIKH
Partner
Membership No: 108894

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 SEPTEMBER 30, 2025

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Revenue from operations	926.85	1056.05	185.98	1982.90	484.72	2285.31
(b) Other Income	23.01	66.12	0.00	89.13	48.65	50.78
Total Income	949.86	1122.17	185.98	2072.03	533.37	2336.09
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	925.00	1055.00	368.41	1980.00	664.93	2231.06
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	0.00	-209.98	0.00	-209.98	-8.01
(d) Employee benefits expense	5.38	7.80	9.11	13.18	17.99	37.06
(e) Finance Cost	1.69	1.19	1.90	2.88	3.84	7.38
(f) Depreciation and amortisation expense	5.22	5.22	6.22	10.44	12.32	20.89
(g) Other expenses	49.17	20.07	6.88	69.24	12.19	166.51
Total Expenses	986.46	1089.28	182.54	2075.74	501.28	2454.89
3 Profit/(loss) before exceptional items and tax (1-2)	-36.61	32.89	3.44	-3.72	32.09	-118.80
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	-36.61	32.89	3.44	-3.72	32.09	-118.80
6 Tax Expense						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.78
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.78
7 Profit / (Loss) for the period from continuing oprations (5-6)	-36.61	32.89	3.44	-3.72	32.09	-119.58
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	-36.61	32.89	3.44	-3.72	32.09	-119.58
13 Paid-up equity share capital (Face value of Rs. 1/- each)	1288.25	1288.25	1250	1288.25	1250	1288.25
14 Other Equity	-	-	-	-	-	-
15 Earnings Per Share (before extraordinary items) (not annualised):						
(a) Basic	-0.03	0.03	0.00	0.00	0.03	-0.09
(b) Diluted	-0.03	0.03	0.00	0.00	0.03	-0.09
16 Earnings Per Share (after extraordinary items) (not annualised):						
(a) Basic	-0.03	0.03	0.00	0.00	0.03	-0.09
(b) Diluted	-0.03	0.03	0.00	0.00	0.03	-0.09

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, 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 September 30, 2025.

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 P.M.C.C. Project Management Consultancy & Trunk Projects & Technology supply.

4. Pursuant to approval given by its shareholders on September, 08, 2023, the Company has issued 2,50,00,000 fully paid up bonus equity shares of Rs.1/- each in the ratio of 1(one) equity share of Rs.1/- each for every 4(four) existing equity share of Rs.1/- each. Accordingly, the earning per share has been adjusted for previous periods and presented in accordance with Ind AS 33, Earning Per Share.



For, VIVANTA INDUSTRIES LIMITED

Vikas Puteal
VIKAS VISHNUBHAI PATEL
 CFO
 PAN : CBCPP9728D

Date : 12/11/2025
 Place : Ahmedabad

VIVANTA INDUSTRIES LIMITED			
STATEMENT OF STANDALONE ASSETS AND LIABILITIES			
(Rs.in Lacs)			
	Particulars	As at 30/09/2025	As at 31/03/2025
A	ASSETS		
	1 Non-current Assets		
	(a) Property, Plant and Equipment	354.95	365.10
	(b) Other Intangible assets	762.14	762.14
	(c) Capital work in progress	-	-
	(d) Intangible assets under development	-	-
	(e) Financial Assets :		
	(i) Investments	323.00	323.00
	(ii) Deferred tax assets (Net)	0.77	0.77
	(iii) Loans	1,156.41	1,081.78
	(f) Other non-current assets	-	-
	Sub-total - Non-current Assets	2,597.28	2,532.79
	2 Current Assets		
	(a) Inventories	148.71	148.71
	(b) Financial Assets :		
	(i) Investments	-	-
	(ii) Trade Receivables	2628.70	3078.04
	(iii) Cash and Cash Equivalents	3.36	5.71
	(iv) Loans	-	377.74
	(c) Other current assets	338.69	0.00
	Sub-total - Current Assets	3,119.47	3,610.20
	TOTAL - ASSETS	5,716.75	6,142.99
B	EQUITY AND LIABILITIES		
	Shareholders' Funds		
	(a) Share Capital	1288.25	1288.25
	(b) Other Equity	391.38	395.09
	(c) Non-Controlling Interest	-	-
	Sub-total - Shareholders' Funds	1,679.63	1,683.34
	1 Liabilities		
	Non-current Liabilities		
	(a) Financial Liabilities :		
	(i) Borrowings	1750.23	1785.05233
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Provisions	-	-
	(d) Other Non - Current Liabilities	271.35	301.98
	Sub-total - Non-current liabilities	2,021.58	2,087.03
	2 Current Liabilities		
	(a) Financial Liabilities :		
	(i) Borrowings	-	-
	(ii) Trade Payables	1854.30	2,283.14
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	71.21	89.48
	(c) Other Current Liabilities	90.02815	-
	Sub-total - Current Liabilities	2,015.54	2,372.61
	TOTAL - EQUITY AND LIABILITIES	5,716.75	6,142.99



VIVANTA INDUSTRIES LIMITED
Cashflow Statement

(Rs.in Lacs)

Particulars	01-04-2025 to 30-09-2025	01-04-2024 to 31-03-2025
A Cash flow from Operating Activities		
Net Profit Before Tax		
Adjustments for:	(3.72)	(118.80)
Add Depreciation		
Add Foreign Exchange Gain/Loss	10.44	-
Add Dividend Reserve	-	-
Add Interest Expense	-	20.89
Less Short Term Capital Gain (Mutual Fund)	2.88	-
	-	7.38
Operating Profit / (Loss) before Working Capital Changes	9.60	(90.53)
Adjustments for:		
Increase/(Decrease) in Trade Payables	(428.84)	1,141.17
Increase/(Decrease) in Other Current Liabilities	90.03	-
Increase/(Decrease) in Other Non Current Liabilities	-	-
Increase/(Decrease) in Provisions	(18.27)	(69.85)
(Increase)/Decrease in Trade Receivables	449.34	(1,155.85)
(Increase)/Decrease in short term loans & advances	377.74	(8.01)
Increase/(Decrease) in Borrowing	(34.82)	-
(Increase)/Decrease in inventories	-	-
(Increase)/Decrease in other current assets	(338.68)	-
Cashflow generated from Operating Activities	106.09	(183.07)
Income Tax Paid (Net of Refund)	-	-
Net Cashflow generated from Operating Activities A	106.09	(183.07)
B Cash flow from Investment Activities		
Purchase of Property , Plant and Equipment	(0.29)	(41.73)
Sale of Property , Plant and Equipment	-	-
Sale of Investments	-	-
Purchase of Investments	-	-
Share Application Money Received Back	-	-
Dividend Income	-	-
Net Cashflow generated from Investments Activities B	(0.29)	(41.73)
C Cash flow from Financing Activities		
Interest Expenses	(2.88)	(7.38)
(Increase) /Decrease in Long term Loans & Advances (Assets)	(74.64)	(52.02)
(Increase) /Decrease in Short term Loans & Advances (Assets)	-	13.07
Dividend Expenses	-	-
Increase/(Decrease) in current liabilities	-	-
Increase/(Decrease) in non current liabilities	(30.63)	212.91
Net Cashflow generated from Financing Activities C	(108.15)	166.58
Net Change in Cash & Cash Equivalents (A+B+C)	(2.35)	(58.22)
Opening Cash & Cash Equivalents	5.71	63.93
Closing Cash & Cash Equivalents	3.36	5.71



**GMCA & Co.**

Chartered Accountants

UDIN: 25108894BMKPDM9416

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

We have reviewed the accompanying statement of unaudited consolidated financial results (the 'Statement') of Vivanta Industries Limited (the 'Holding Company') and its Joint Venture (the Holding Company and its Joint Venture together referred to as the 'Group') for the quarter ended 30 September 2025 and the consolidated year to date results for the period 1 April 2025 to 30 September 2025, 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), including relevant circulars issued by the SEBI from time to time.

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, interim Financial Reporting ('Ind AS 34'). Prescribed under section 133 of the Companies Act, 2013 ('the Act'), SEBI Circular CIR/CFD/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.

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.

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

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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.

The Statement includes the interim financial information of CKIM PHARMA LLP (The Joint Venture), which have been reviewed 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 ventures are based solely on such interim financial information.

Our conclusion is not modified in respect of this matter.

For, GMCA & CO.
Chartered Accountants
FRN: 109850W



Place: Ahmedabad
Date: 12th November, 2025


CA. AMIN G SHAIKH
Partner
Membership No: 108894

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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2025

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Revenue from operations	6881.70	7588.50	185.98	14470.20	484.72	10980.34
(b) Other Income	23.11	68.12	3.00	91.23	51.65	57.58
Total Income	6904.81	7656.62	188.98	14561.43	536.37	11037.92
2 Expenses						
(a) Cost of Materials consumed	5945.99	6493.29	0.00	12439.28	0.00	8570.44
(b) Purchase of stock-in-trade	925.00	1055.00	368.41	1980.00	664.93	2240.01
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	0.00	-209.98	0.00	-209.98	93.97
(d) Employee benefits expense	9.77	14.58	9.11	24.35	17.99	38.32
(e) Finance Cost	-1.39	4.28	0.03	2.88	1.97	8.10
(f) Depreciation and amortisation expense	5.22	5.22	11.20	10.44	22.28	41.06
(g) Other expenses	57.96	30.32	7.13	88.28	12.56	177.46
Total Expenses	6942.54	7602.69	185.90	14545.23	509.74	11169.36
3 Profit/(loss) before exceptional items and tax (1-2)	-37.73	53.94	3.08	16.20	26.63	-131.44
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	-37.73	53.94	3.08	16.20	26.63	-131.44
6 Tax Expense						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.78
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.78
7 Profit / (Loss) for the period from continuing operations (5-6)	-37.73	53.94	3.08	16.20	26.63	-132.22
8 Profit (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
9 Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
10 Profit (Loss) from discontinuing operations (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	-37.73	53.94	3.08	16.20	26.63	-132.22
13 Paid-up equity share capital (Face value of Rs. 1/- each)	1288.25	1288.25	1250	1288.25	1250	1288.25
14 Other Equity	-	-	-	-	-	413.69
15 Other Equity	-	-	-	-	-	0.00
Earnings Per Share (before extraordinary items) (not annualised):						
(a) Basic	-0.03	0.04	0.00	0.01	0.02	-0.10
(b) Diluted	-0.03	0.04	0.00	0.01	0.02	-0.10
Earnings Per Share (after extraordinary items) (not annualised):						
(a) Basic	-0.03	0.04	0.00	0.01	0.02	-0.10
(b) Diluted	-0.03	0.04	0.00	0.01	0.02	-0.10

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 November 12, 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 September 30, 2025.
- 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 P.M.C.C. Project Management Consultancy & Trunk Projects & Technology supply.
- Pursuant to approval given by its shareholders on September, 08, 2023, the Company has issued 2,50,00,000 fully paid up bonus equity shares of Rs.1/- each in the ratio of 1(one) equity share of Rs.1/- each for every 4(four) existing equity share of Rs.1/- each. Accordingly, the earning per share has been adjusted for previous periods and presented in accordance with Ind AS 33, Earning Per Share.

For, VIVANTA INDUSTRIES LIMITED

Vikas Patel
VIKAS VISHNUBHAI PATEL
CFO
PAN : CBCPP9728D

Date : 12/11/2025
Place : Ahmedabad



VIVANTA INDUSTRIES LIMITED		
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES		
(Rs.in Lacs)		
Particulars	As at 30/09/2025	As at 31/03/2025
A ASSETS		
1 Non-current Assets		
(a) Property, Plant and Equipment	512.71	522.86
(b) Other Intangible assets	1067.33	1067.33
(c) Capital work in progress	0.00	-
(d) Intangible assets under development	0.00	-
(e) Financial Assets :		
(i) Investments	4.99	-
(ii) Deferred tax assets (Net)	0.77	0.77
(iii) Loans	1156.41	
(f) Other non-current assets	0.00	1081.78
Sub-total - Non-current Assets	2,742.21	2,672.73
2 Current Assets		
(a) Inventories	400.37	509.33
(b) Financial Assets :	0.00	
(i) Investments		-
(ii) Trade Receivables	5142.37	8255.78
(iii) Cash and Cash Equivalents	199.84	22.02
(iv) Loans	1759.43	939.16
(c) Other current assets	338.67	-
Sub-total - Current Assets	7,840.68	9,726.29
TOTAL - ASSETS	10,582.89	12,399.02
B EQUITY AND LIABILITIES		
Shareholders' Funds		
(a) Share Capital	1288.25	1288.25
(b) Other Equity	402.85	396.41
(c) Non-Controlling Interest	27.05	17.29
Sub-total - Shareholders' Funds	1,718.15	1,701.92
1 Liabilities		
Non-current Liabilities		
(a) Financial Liabilities :		
(i) Borrowings	1937.44	2186.00
(b) Deferred Tax Liabilities (Net)	0.00	-
(c) Provisions	0.00	-
(d) Other Non - Current Liabilities	271.35	301.98
Sub-total - Non-current liabilities	2,208.79	2,487.98
2 Current Liabilities		
(a) Financial Liabilities :		
(i) Borrowings		-
(ii) Trade Payables	3741.86	8003.01
(iii) Other Financial Liabilities	2739.41	0.00
(b) Provisions	72.11	90.46
(c) Other Current Liabilities	102.57	115.64
Sub-total - Current Liabilities	6,655.95	8,209.11
TOTAL - EQUITY AND LIABILITIES	10,582.89	12,399.02



VIVANTA INDUSTRIES LIMITED

Cashflow Statement

Particulars	01-04-2025 to 30-09-2025	01-04-2024 to 31-03-2025
A Cash flow from Operating Activities		
Net Profit Before Tax	16.20	(131.44)
Adjustments for:		
Add Foreign Exchange Gain/Loss	-	-
Add Dividend Reserve	-	-
Add Depreciation	10.44	41.06
Less Asset and liability w/off Or Dividend	-	-
Add Interest Expense	2.88	8.10
Operating Profit / (Loss) before Working Capital Changes	29.53	(82.28)
Adjustments for:		
Increase/(Decrease) in Trade Payables	-4261.16	6,740.95
Increase/(Decrease) in Other Current Liabilities	-13.06	107.91
Increase/(Decrease) in Short term Loans and Advances	2739.41	
Increase/(Decrease) in Provisions	-18.36	(68.91)
(Increase)/Decrease in Inventories	108.97	(368.63)
(Increase)/Decrease in Short Term Loans & Advances	-820.27	(534.23)
(Increase)/Decrease in Trade Receivables	3113.41	(6,333.13)
(Increase)/Decrease in other current assets	-338.67	0.03
Increase/(Decrease) in Borrowing	-248.56	-
Cashflow generated from Operating Activities	291.23	(538.29)
Income Tax Paid (Net of Refund)	-	-
Net Cashflow generated from Operating Activities A	291.23	(538.29)
B Cash flow from Investment Activities		
Purchase of Property , Plant and Equipment	-0.28	(41.73)
Goodwill	-	(99.98)
Sale of Property , Plant and Equipment	-	-
Sale of Investments	-	-
Purchase of Investments	(4.99)	-
Consolidation Adjustments	-	(15.46)
Long term Loans and Advances	(1,156.41)	
(Increase)/Decrease in other non current assets	1,081.78	
Share Application Money Received Back	-	-
Dividend Income	-	-
Transfer of Minority share holders	-	(44.18)
Net Cashflow generated from Investments Activities B	(79.90)	(201.36)
C Cash flow from Financiing Activities		
Interest Expenses	-2.88	(8.10)
Issue of Shares and Consolidation	-	153.00
Increase/(Decrease) in Long Term Borrowings	-	601.99
Increase/(Decrease) in Shortterm Borrowings	-	-
Dividend Paid	-	-
Consolidation & Capital Adjustment		1.54
(Increase) /Decrease in Long term Loans & Advances (Assets)		(52.04)
Increase/(Decrease) in non current liabilities	-30.63	
Net Cashflow generated from Financing Activities C	(33.51)	696.37
Net Change in Cash & Cash Equivalent (A+B+C)	177.82	(43.27)

VIVANTA INDUSTRIES LIMITED

Cashflow Statement

Particulars	01-04-2025 to 30-09-2025	01-04-2024 to 31-03-2025
A Cash flow from Operating Activities		
Net Profit Before Tax	16.20	(131.44)
Adjustments for:		
Add Foreign Exchange Gain/Loss	-	
Add Dividend Reserve	-	
Add Depreciation	10.44	41.06
Less Asset and liability w/off Or Dividend	-	-
Add Interest Expense	2.88	8.10
Operating Profit / (Loss) before Working Capital Changes	<u>29.53</u>	<u>(82.28)</u>
Adjustments for:		
Increase/(Decrease) in Trade Payables	-4261.16	6,740.95
Increase/(Decrease) in Other Current Liabilities	-13.06	107.91
Increase/(Decrease) in Short term Loans and Advances	2739.41	
Increase/(Decrease) in Provisions	-18.36	(68.91)
(Increase)/Decrease in Inventories	108.97	(368.63)
(Increase)/Decrease in Short Term Loans & Advances	-820.27	(534.23)
(Increase)/Decrease in Trade Receivables	3113.41	(6,333.13)
(Increase)/Decrease in other current assets	-338.67	0.03
Increase/(Decrease) in Borrowing	-248.56	-
Cashflow generated from Operating Activities	<u>291.23</u>	<u>(538.29)</u>
Income Tax Paid (Net of Refund)	-	-
Net Cashflow generated from Operating Activities A	<u>291.23</u>	<u>(538.29)</u>
B Cash flow from Investment Activities		
Purchase of Property , Plant and Equipment	-0.28	(41.73)
Goodwill	-	(99.98)
Sale of Property , Plant and Equipment	-	-
Sale of Investments	-	-
Purchase of Investments	(4.99)	-
Consolidation Adjustments	-	(15.46)
Long term Loans and Advances	(1,156.41)	
(Increase)/Decrease in other non current assets	1,081.78	
Share Application Money Received Back	-	-
Dividend Income	-	-
Transfer of Minority share holders		(44.18)
Net Cashflow generated from Investments Activities B	<u>(79.90)</u>	<u>(201.36)</u>
C Cash flow from Financiing Activities		
Interest Expenses	-2.88	(8.10)
Issue of Shares and Consolidation	-	153.00
Increase/(Decrease) in Long Term Borrowings	-	601.99
Increase/(Decrease) in Shortterm Borrowings	-	-
Dividend Paid	-	
Consolidation & Capital Adjustment		1.54
(Increase) /Decrease in Long term Loans & Advances (Assets)		(52.04)
Increase/(Decrease) in non current liabilities	-30.63	
Net Cashflow generated from Financing Activities C	<u>(33.51)</u>	<u>696.37</u>
Net Change in Cash & Cash Equivalent (A+B+C)	<u>177.82</u>	<u>(43.27)</u>

Opening Cash & Cash Equivalents
Closing Cash & Cash Equivalents

22.02	65.29
199.84	22.02

