

19th May, 2025

To,
Department of Corporate Services,
BSE Limited
Ground Floor, P. J. Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code: 541735

Subject: Revised Outcome of the Board Meeting pertaining to clarification for Omission of Signing Date in Audit Report of Consolidated Financial Result and Typographical Error in mentioning CIN in Financial Results for the Quarter and Year Ended March 31, 2025

Ref: Outcome of the Board Meeting dated 16th May, 2025

Dear Sir/Madam,

We draw your kind attention to our Outcome dated 16th May, 2025, wherein the Audit Report of Consolidated Financial Result and Audited Standalone and Consolidated Financial Statement and Financial Result for the quarter and year ended March 31, 2025, were submitted to the exchange on 16th May, 2025 in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Upon review, it was observed that:

1. The signing date was inadvertently omitted in the Audit Report for the Quarter and Year ended March 31, 2025 accompanying the Consolidated Financial Results.
2. A typographical error occurred in the submitted documents:

- A. In the Statement of Consolidated Audited Financial Results for the quarter and financial year ended March 31, 2025, the Corporate Identity Number (CIN) was inadvertently mentioned as **U74110GJ2013PLC075393** instead of the correct CIN **L74110GJ2013PLC075393**.
- B. Similarly, in the Statement of Standalone Audited Financial Results for the quarter ended March 31, 2025, the CIN was inadvertently mentioned as **U74110GJ2013PLC075393** instead of **L74110GJ2013PLC075393**.

The error is typographical in nature and is hereby corrected.

However, except above change, there were no changes in the results submitted to stock exchanges on 16th May, 2025. We enclose herewith the corrected Auditor's Report and of Audited Standalone and Consolidated Financial Statement and Financial Result for the quarter and year ended March 31, 2025 for dissemination on your website.

We regret the inconvenience caused and request you to kindly take the above information on record and do the needful.

Thanking you,

Yours Faithfully,

FOR, VIVANTA INDUSTRIES LIMITED

HEMANT AMRISH PARIKH
MANAGING DIRECTOR
DIN: 00027820

Encl: As above



GMCA & Co.

Chartered Accountants

UDIN: 25108894BMKONK8762

To,
Board of Directors
M/s Vivanta Industries Limited

Report on the Audit of the Consolidated Annual Financial Results Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **M/s Vivanta Industries Limited** ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and year ended March 31, 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiary, the aforesaid consolidated annual financial results:

- A. includes the annual financial results for the year ended 31st March 2025, of the following entities:

Sr. No.	Particulars	Name of the Entity
1.	Joint venture	CKIM PHARMA LLP
2.	Subsidiary	Trinity Ganesh Pvt Ltd

- B. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard and
- C. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated net Profit and other comprehensive income and other financial information of the Group for the year ended 31st March 2025.
- D. The accompanying Statement includes the interim financial information in respect of CKIM Pharma LLP (Joint Venture), Whose Interim Financial Information have been reviewed / audited 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 joint ventures are based solely on such audited / reviewed interim financial information.



Address : 101, Parishram, 5-B, Rashmi Society, Nr. LG Showroom, Mithakhali Six Roads, Navrangpura, Ahmedabad – 380009

☎ 079-40037372 ✉ gmca1973@gmail.com

Details of Financial information (reviewed by other auditor) Joint venture/subsidiary for Quarter ending as on 31-03-2025 is as follows:

Sr No	Name of the entity	Relation	Revenue from operations(in INR)	Net profit after Tax (in INR)
1	CKIM PHARMA LLP	Joint venture	12,90,128	(15,47,291)
2	Trinity Ganesh Pvt Ltd	Subsidiary (Date of Acquisition : 07/02/2025)	86,82,13,001 (From Date of Acquisition)	2,83,259 (From Date of Acquisition)

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the 'ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and that obtained by the other auditor in terms of their report referred to in paragraph of the Other Matters section below, is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Consolidated Annual Financial Results

The consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's management and Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these annual financial results that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 financial consolidated annual financial results that give a true and fair view and are free from material misstatement,

whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Board of Directors of the companies included in the Group is responsible for assessing the Group'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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is also responsible for overseeing the financial reporting process of each company.

Auditor's Responsibility for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 the consolidated annual financial results.

As a 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 annual 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- Conclude on the appropriateness of Board of Director's 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 annual 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 consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are independent auditors 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 the relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

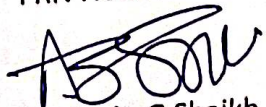
We also performed procedures in accordance with the circular No CIRJCFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

We did not audit the annual financial statements of one subsidiary included in the Statement for the year ended on that date, as considered in the Statement. These Annual Financial Statements have been audited by other auditor whose Audit report has not been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures Include in respect of this subsidiary is based solely on the records provided by management, and the procedure performed by us as stated in paragraph above.

Place: Ahmedabad
Date: 16/05/2025



For, G M C A & CO.
Chartered Accountants
FRN No.:109850W

CA. Amin G Shaikh
Partner
Membership No. 108894

VIVANTA INDUSTRIES LIMITED

Registered Office: 403Tf, Sarthik-II, Opp. Rajpath Club, S.G. Highway, Ahmedabad 380 054.

CIN: L74110GJ2013PLC075393

Ph.no. 079-26870952/54 Email Id: compliance@vivantaindustries.com Website :www.vivantaindustries.com

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025.

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Year Ended	
	31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
	Audited	Unaudited	Audited	Audited	Audited
1 Income from Operations					
(a) Revenue from operations	10186.94	308.68	412.98	10980.34	3723.86
(b) Other Income	4.94	0.99	7.07	57.58	7.07
Total Income	10191.87	309.68	420.05	11037.92	3730.93
2 Expenses					
(a) Cost of Materials consumed	8570.44	0.00	0.00	8570.44	0.00
(b) Purchase of stock-in-trade	1503.35	71.73	193.35	2240.01	3640.43
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	114.78	189.17	122.79	93.97	-140.70
(d) Employee benefits expense	10.80	9.53	9.98	38.32	42.46
(e) Finance Cost	2.13	4.01	3.03	8.10	3.45
(f) Depreciation and amortisation expense	9.95	11.32	6.53	41.06	19.26
(g) Other expenses	144.85	20.16	84.38	177.46	36.69
Total Expenses	10356.30	305.92	420.06	11169.36	3601.59
3 Profit/(loss) before exceptional items and tax (1-2)	-164.43	3.75	-0.01	-131.44	129.33
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	-164.43	3.75	-0.01	-131.44	129.33
6 Tax Expense					
(a) Current tax	0.00	0.00	36.00	0.00	36.00
(b) Deferred tax	0.78	0.00	0.83	0.78	0.83
Total Tax Expenses	0.78	0.00	36.83	0.78	36.83
7 Profit / (Loss) for the period from continuing oprations (5-6)	-165.21	3.75	-36.84	-132.22	92.50
8 Profit (Loss) from discontinuing oprations	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
10 Profit (Loss) from discontinuing oprations (after tax)(8-9)	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
(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
B (i) Items that will be reclassified to profit or loss	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
Other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00
12 Total Comprehensive Income for the period	-165.21	3.75	-36.84	-132.22	92.50
13 Paid-up equity share capital (Face value of Rs 1/- each)	1288.25	1250.00	1250.00	1288.25	1250.00
14 Earnings Per Share (before exceptional items) (not annualised):					
(a) Basic	-0.13	0.00	-0.03	-0.10	0.07
(b) Diluted	-0.13	0.00	-0.03	-0.10	0.07
15 Earnings Per Share (after exceptional items) (not annualised):					
(a) Basic	-0.13	0.00	-0.03	-0.10	0.07
(b) Diluted	-0.13	0.00	-0.03	-0.10	0.07

Notes:

- The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on **May 16, 2025**. The Audit under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Audit Report does not contain any observation which could have an impact on the results for the quarter/year ended March 31, 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 trading of Agro Products, Project Management Consultancy (P.M.C.), Turenkey Projects, Technologies supply and Consultancy Services.

For VIVANTA INDUSTRIES LIMITED

H.A.PARIKH

MANAGING DIRECTOR

DIN : 00027820

Date: 16/05/2025

Place : Ahmedabad

VIVANTA INDUSTRIES LIMITED			
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES			
		(Rs.in Lacs)	
Particulars		As at 31/03/2025	As at 31/03/2024
A	ASSETS		
	1 Non-current Assets		
(a)	Property , Plant and Equipment	522.86	432.90
(b)	Other Intangible assets (incl Goodwill)	1,067.33	967.35
(c)	Capital work in progress	-	-
(d)	Intangible assets under development	-	-
(e)	Financial Assets :		
(i)	Investments	-	-
(ii)	Deferred tax assets (Net)	0.77	-
(iii)	Loans		1.54
(iv)	Other non-current assets	1,081.78	1,029.74
	Sub-total - Non-current Assets	2,672.73	2,431.54
	2 Current Assets		
(a)	Inventories	509.33	140.70
(b)	Financial Assets :		
(i)	Investments	-	-
(ii)	Trade Receivables	8,255.78	1,922.65
(iii)	Cash and Cash Equivalents	22.02	65.29
(iv)	Loans	939.16	404.93
(c)	Other current assets	-	-
	Sub-total - Current Assets	9,726.29	2,533.57
	TOTAL - ASSETS	12,399.02	4,965.11
B	EQUITY AND LIABILITIES		
	Shareholders' Funds		
(a)	Share Capital	1,288.25	1,250.00
(b)	Other Equity	396.41	426.89
(C)	Non-controlling Interest	17.29	(26.89)
	Sub-total - Equity	1,701.92	1,650.00
	1 Liabilities		
	Non-current Liabilities		
(a)	Financial Liabilities :		
(i)	Borrowings	2,186.00	1,584.01
(b)	Deferred Tax Liabilities (Net)	-	-
(c)	Provisions	-	-
(d)	Other Non - Current Liabilities	301.98	301.95
	Sub-total - Non-current liabilities	2,487.98	1,885.96
	2 Current Liabilities		
(a)	Financial Liabilities :		
(i)	Borrowings	-	-
(ii)	Trade Payables	8,003.01	1,262.05
(b)	Other Financial Liabilities	-	-
(c)	Provisions	90.46	159.37
(d)	Other Current Liabilities	115.64	7.73
	Sub-total - Current Liabilities	8,209.11	1,429.15
	TOTAL - EQUITY AND LIABILITIES	12,399.02	4,965.11



VIVANTA INDUSTRIES LIMITED
Cashflow Statement

Particulars	01-04-2024 to 31-03-2025	01-04-2023 to 31-03-2024
A Cash flow from Operating Activities		
Net Profit Before Tax		
Adjustments for:	(131.44)	129.33
Add Foreign Exchange Gain/Loss		0.92
Add Dividend Income		0.90
Add Depreciation	41.06	19.26
Less Asset and liability w/off Or Dividend	-	-
Add Interest Expense	8.10	3.45
Operating Profit / (Loss) before Working Capital Changes	(82.28)	153.85
Adjustments for:		
Increase/(Decrease) in Trade Payables	6,740.95	(394.08)
Increase/(Decrease) in Other Current Liabilities	107.91	0.01
Increase/(Decrease) in Provisions	(68.91)	58.30
(Increase)/Decrease in Inventories	(368.63)	(140.70)
(Increase)/Decrease in Short Term Loans & Advances	(534.23)	(332.68)
(Increase)/Decrease in Trade Receivables	(6,333.13)	(268.82)
(Increase)/Decrease in other current assets	0.03	31.50
Cashflow generated from Operating Activities	(538.29)	(892.64)
Income Tax Paid (Net of Refund)	-	-
Net Cashflow generated from Operating Activities A	(538.29)	(892.64)
B Cash flow from Investment Activities		
Purchase of Property , Plant and Equipment	(41.73)	(98.84)
Goodwill	(99.98)	-
Sale of Property , Plant and Equipment	-	-
Sale of Investments	-	-
Purchase of Investments	-	-
Consolidation Adjustments	-	-
Share Application Money Received Back	(15.46)	-
Dividend Income	-	-
Transfer of Minority share holders	-	-
Net Cashflow generated from Investments Activities B	(44.18)	-
	(201.36)	(98.84)
C Cash flow from Financiag Activities		
Interest Expenses	(8.10)	(3.45)
Issue of Shares and Consolidation	153.00	(47.35)
Increase/(Decrease) in Long Term Borrowings	601.99	1,165.09
Increase/(Decrease) in Shorterm Borrowings	-	(18.00)
Dividend Paid	-	(30.00)
(Increase) /Decrease in Long term Loans & Advances (Assets)	1.54	-
(Increase) /Decrease in other non current assets	(52.04)	-
Increase/(Decrease) in non current liabilities		(13.70)
Net Cashflow generated from Financing Activities C	696.37	1,052.58
Net Change in Cash & Cash Equivalentents (A+B+C)	(43.27)	61.09
Opening Cash & Cash Equivalentents	65.29	4.20
Closing Cash & Cash Equivalentents	22.02	65.29





GMCA & Co.

Chartered Accountants

UDIN: 25108894BMKONL6921

To,
The Board of Directors
Vivanta Industries Limited

Opinion

We have audited the accompanying standalone annual financial results of Vivanta Industries Limited (hereinafter referred to as 'the Company') for the quarter and year ended March 31, 2025 ('the Statement'), 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, the aforesaid Statement:

(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 applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of Net Profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of 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 statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Standalone Financial Results

This Statement have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net loss and other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for 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

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



irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company 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 of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 Statement.

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 Statement, 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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 ability of the Company 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 Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions



GMCA & Co.

Chartered Accountants

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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors 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 Statement include the results for the quarter ended March 31 , 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Place: Ahmedabad

Date: 16/05/2025



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

CA. Amin G Shaikh
Partner
Membership No. 108894

VIVANTA INDUSTRIES LIMITED

Registered Office: 403Tf, Sarthik-II, Opp. Rajpath Club, S.G. Highway, Ahmedabad 380 054.

CIN: L74110GJ2013PLC075393

Ph.no. 079-26870952/54 Email Id: compliance@vivantaindustries.com Website: www.vivantaindustries.com

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

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Year Ended	
	31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
	Audited	Unaudited	Audited	Audited	Audited
1 Income from Operations					
(a) Revenue from operations	1504.80	295.78	412.98	2285.31	3723.86
(b) Other Income	1.14	0.99	7.07	50.78	7.07
Total Income	1505.94	296.78	420.04	2336.09	3730.93
2 Expenses					
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	1503.35	62.78	265.80	2231.06	3640.43
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	12.80	189.17	122.79	-8.01	-140.70
(d) Employee benefits expense	9.54	9.53	9.38	37.06	42.46
(e) Finance Cost	1.74	1.81	2.92	7.38	3.34
(f) Depreciation and amortisation expense	2.23	6.34	6.53	20.89	7.97
(g) Other expenses	135.16	19.16	12.64	166.51	36.54
Total Expenses	1664.83	288.79	420.05	2454.89	3590.04
3 Profit/(loss) before exceptional items and tax (1-2)	-158.89	7.99	-0.01	-118.80	140.88
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	-158.89	7.99	-0.01	-118.80	140.88
6 Tax Expense					
(a) Current tax	0.00	0.00	36.00	0.00	36.00
(b) Deferred tax	0.78	0.00	0.83	0.78	0.83
Total Tax Expenses	0.78	0.00	36.83	0.78	36.83
7 Profit / (Loss) for the period from continuing operations (5-6)	-159.67	7.99	-36.84	-119.58	104.06
8 Profit (Loss) from discontinuing operations	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
10 Profit (Loss) from discontinuing operations (after tax)(8-9)	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
(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
B (i) Items that will be reclassified to profit or loss	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
Other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00
12 Total Comprehensive Income for the period	-159.67	7.99	-36.84	-119.58	104.06
13 Paid-up equity share capital (Face value of Rs 1/- each)	1288.25	1250.00	1250.00	1288.25	1250.00
14 Earnings Per Share (before exceptional items) (not annualised):					
(a) Basic	-0.12	0.01	-0.03	-0.09	0.09
(b) Diluted	-0.12	0.01	-0.03	-0.09	0.09
Earnings Per Share (after exceptional items) (not annualised):					
(a) Basic	-0.12	0.01	-0.03	-0.09	0.09
(b) Diluted	-0.12	0.01	-0.03	-0.09	0.09

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 May 16, 2025. The Audit under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Audit Report does not contain any observation which could have an impact on the results for the quarter/year ended March 31, 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 trading of Agro Products, Project Management Consultancy (P.M.C.), Turenkey Projects, Technologies supply and Consultancy Services.



For VIVANTA INDUSTRIES LIMITED

H.A.PARIKH
MANAGING DIRECTOR
DIN : 00027820

Date: 16/05/2025
Place : Ahmedabad

VIVANTA INDUSTRIES LIMITED
STATEMENT OF ASSETS AND LIABILITIES

		(Rs.in Lacs)	
	Particulars	As at 31/03/2025	As at 31/03/2024
A	ASSETS		
	1 Non-current Assets		
(a)	Property, Plant and Equipment	365.10	344.26
(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	170.00
(ii)	Deferred tax assets (Net)	0.77	1.54
(iii)	Loans	1081.78	1029.74
(iv)	Other non-current assets		
	Sub-total - Non-current Assets	2,532.79	2,307.69
	2 Current Assets		
(a)	Inventories	148.71	140.70
(b)	Financial Assets :		
(i)	Investments	-	-
(ii)	Trade Receivables	3078.04	1922.16
(iii)	Cash and Cash Equivalents	5.71	63.93
(iv)	Loans	377.74	390.79
(c)	Other current assets	-	-
	Sub-total - Current Assets	3,610.20	2,517.57
	TOTAL - ASSETS	6,142.99	4,825.27
B	EQUITY AND LIABILITIES		
	Shareholders' Funds		
(a)	Share Capital	1,288.25	1,250.00
(b)	Other Equity	395.09	400.00
	Sub-total - Equity	1,683.34	1,650.00
	1 Liabilities		
	Non-current Liabilities		
(a)	Financial Liabilities :		
(i)	Borrowings	1785.05	1572.01
(b)	Deferred Tax Liabilities (Net)	0.00	0.00
(c)	Provisions	0.00	0.00
(d)	Other Non - Current Liabilities	301.98	301.95
	Sub-total - Non-current liabilities	2,087.03	1,873.93
	2 Current Liabilities		
(a)	Financial Liabilities :		
(i)	Borrowings	-	-
(ii)	Trade Payables	2283.14	1142.05
(b)	Other Financial Liabilities	0.00	0.00
(c)	Provisions	89.48	159.30
(d)	Other Current Liabilities	0.00	0.00
	Sub-total - Current Liabilities	2,372.62	1,301.34
	TOTAL - EQUITY AND LIABILITIES	6,142.99	4,825.27



VIVANTA INDUSTRIES LIMITED

Cashflow Statement

Particulars	01-04-2024 to 31-03-2025	01-04-2023 to 31-03-2024
A Cash flow from Operating Activities		
Net Profit Before Tax	(118.80)	140.88
Adjustments for:		
Add Foreign Exchange Gain/Loss	-	0.92
Add Dividend Income	-	0.90
Add Depreciation	20.89	7.97
Less Asset and liability w/off Or Dividend	-	-
Add Interest Expense	7.38	3.34
Less Short Term Capital Gain (Mutual Fund)		
Operating Profit / (Loss) before Working Capital Changes	(90.53)	154.00
Adjustments for:		
Increase/(Decrease) in Trade Payables	1,141.17	(393.99)
Increase/(Decrease) in Other Current Liabilities	-	(1.56)
Increase/(Decrease) in Other Non Current Liabilities		31.50
Increase/(Decrease) in Provisions	(69.85)	58.22
(Increase)/Decrease in Trade Receivables	(1,155.85)	(270.87)
(Increase)/Decrease in Inventories	(8.01)	(140.70)
(Increase)/Decrease in other current assets	-	-
Cashflow generated from Operating Activities	(183.07)	(563.40)
Income Tax Paid (Net of Refund)	-	(36.00)
Net Cashflow generated from Operating Activities A	(183.07)	(599.40)
B Cash flow from Investment Activities		
Purchase of Property , Plant and Equipment	(41.73)	(98.84)
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	(41.73)	(98.84)
C Cash flow from Financiag Activities		
Interest Expenses	(7.38)	(3.34)
(Increase) /Decrease in Long term Loans & Advances (Assets)	(52.02)	(13.73)
(Increase) /Decrease in Short term Loans & Advances (Assets)	13.07	(340.78)
Dividend Paid	-	(30.00)
Increase/(Decrease) in current liabilities	-	(18.00)
Increase/(Decrease) in non current liabilities	212.91	1,165.19
Net Cashflow generated from Financing Activities C	166.58	759.35
Net Change in Cash & Cash Equivalents (A+B+C)	(58.22)	61.11
Opening Cash & Cash Equivalents	63.93	2.81
Closing Cash & Cash Equivalents	5.71	63.93

