



Date: 21th February, 2025

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

Scrip Code: 512109

**Subject: Integrated Filing (Financials) for the quarter and nine months ended
31st December, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31 December, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 both dated January 2, 2025, we are submitting herewith Integrated Filing (Financial) for the quarter and nine months ended on 31st December, 2024 as per the details mentioned below:

- A. **Financial Results** - Attached as Annexure-I
- B. **Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.** - Not Applicable
- C. **Format for disclosing outstanding default on loans and debt securities** - Not applicable as there is no default on loans outstanding as on December 31, 2024 and the Company has not issued any debt securities
- D. **Format for disclosure of Related Party Transactions** (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable for the quarter ended December 31, 2024.
- E. **Statement on impact of audit qualifications** (for audit report with modified opinion) submitted along with annual audited financial results (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable for the quarter ended December 31, 2024.

Kindly take the same on your records

FOR, AVIVA INDUSTRIES LTD

BHARVIN
SURESHBH
AI PATEL

Digitally signed by
BHARVIN
SURESHBHAI PATEL
Date: 2025.02.21
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BHARVIN PATEL
MANAGING DIRECTOR
DIN: 01962391

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED
STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE
MONTHS ENDED DECEMBER 31, 2024 OF THE COMPANY PURSUANT TO
REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

**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** ("the Company"), for the quarter and nine months ended on December 31, 2024 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").

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 issue a report 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.



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 Indian Accounting Standards (IND AS), and other recognized accounting practice and policies 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 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

EMPHASIS OF MATTER

1. Attention is drawn towards the current situation of the company whereby no operations have been conducted during the reporting quarter. The management has confirmed of resuming operations as usual subsequent to this temporary phase.
2. We draw attention towards the current suspension of trading activities on the Bombay Stock Exchange (BSE) which pertains to the non-payment of the Annual Listing Fees for the current year 2024-25.

Our opinion is not modified in respect of this matter.

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



**(PRAVEEN SINGHVI)
PARTNER**

M. NO. 071608

UDIN: 25071608BMHRVN1638



PLACE: AHMEDABAD

DATED: 21ST FEBRUARY, 2025

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31ST, 2024

Particulars	(Rs. In Lakhs)					
	Quarter ended December 31 st , 2024	Quarter ended September 30 th , 2024	Quarter ended December 31 st , 2023	Nine Months ended on December 31 st , 2024	Nine Months ended on December 31 st , 2023	For the year ended on March 31 st , 2024
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I. Revenue from Operations	0.00	0.00	0.00	0.00	49.90	57.57
II. Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III. Total Revenue (I+II)	0.00	0.00	0.00	0.00	49.90	57.57
IV. Expenses						
Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-trade	0.00	0.00	0.00	0.00	43.48	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	0.00
Employee benefit expenses	0.75	1.50	1.14	2.25	3.42	4.50
Financial Costs	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	4.12	1.04	1.09	4.61	4.18	5.93
IV. Total Expenses	4.87	2.54	2.23	6.86	51.08	61.02
V. Profit/(Loss) before exceptional and tax (III - IV)	(4.87)	(2.54)	(2.23)	(6.86)	(1.18)	(3.45)
VI. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit/(Loss) before Extraordinary items and tax (V-VI)	(4.87)	(2.54)	(2.23)	(6.86)	(1.18)	(3.45)
VIII. Extraordinary Items	0	0	0	0	0	0.00
IX. Profit/(Loss) Before Tax (VII-VIII)	(4.87)	(2.54)	(2.23)	(6.86)	(1.18)	(3.45)
X. Tax Expenses						
(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	0.00
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00
XI. Profit/(Loss) for the period from Continuing Operations (After Tax) (IX-X)	(4.87)	(2.54)	(2.23)	(6.86)	(1.18)	(3.45)
XII. Profit/(Loss) for the period from Discontinued Operations	0.00	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	0.00
XIV. Net Profit/(Loss) from Discontinuing operations after Tax (XII+XIII)	(4.87)	(2.54)	(2.23)	(6.86)	(1.18)	(3.45)
XV. Profit/(Loss) for the period (XI-XIV)	(4.87)	(2.54)	(2.23)	(6.86)	(1.18)	(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	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	0.00
b) Item that will be reclassified to profit or loss	0.00	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	0.00	0.00	0.00	0.00
XVI. Total Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	3.96
XVII. Total Comprehensive income (Net of Tax) for the period (XV+XVI)	(4.87)	(2.54)	(2.23)	(6.86)	(1.18)	0.51
XVIII. Net Profit attributable to:						
i) Owners	(4.87)	(2.54)	(2.23)	(6.86)	(1.18)	0.51
ii) Non- Controlling Interest	NIL	NIL	NIL	NIL	NIL	NIL
XIX. Profit for the Period attributable to:						
i) Owners	(4.87)	(2.54)	(2.23)	(6.86)	(1.18)	0.51
ii) Non- Controlling Interest	NIL	NIL	NIL	NIL	NIL	NIL
XX. Other Comprehensive Income for the Period attributable to:						
i) Owners	(4.87)	(2.54)	(2.23)	(6.86)	(1.18)	0.51
ii) Non- Controlling Interest	NIL	NIL	NIL	NIL	NIL	NIL
XXI. Total Comprehensive Income for the Period attributable to:						
i) Owners	(4.87)	(2.54)	(2.23)	(6.86)	(1.18)	0.51
ii) Non- Controlling Interest	NIL	NIL	NIL	NIL	NIL	NIL
XXII. Earning per equity share:						
(1) Basic	(0.32)	(0.17)	(0.15)	(0.46)	(0.08)	(0.23)
(2) Diluted	(0.32)	(0.17)	(0.15)	(0.46)	(0.08)	(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	149.90



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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31ST, 2024

Particulars	Quarter ended December 31 st , 2024	Quarter ended September 30 th , 2024	Quarter ended December 31 st , 2023	Nine Months ended on December 31 st , 2024	Nine Months ended on December 31 st , 2023	(Rs. In Lakhs) For the year ended on March 31 st , 2024
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)

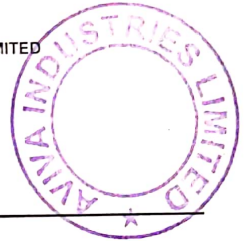
Notes:-

1. The above Standalone Financial Results for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit committee and taken on record by Board of Directors at their meeting held on 14th February, 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 December, 2024 represent the difference between limited reviewed figures for the period ended 31st December, 2024 and 30th September, 2024.
6. All the amounts included in the Unaudited Standalone Quarterly and Nine 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.

PLACE: AHMEDABAD
DATED: 21ST FEBRUARY, 2025

FOR AVIVA INDUSTRIES LIMITED

(BHARVIN PATEL)
MANAGING DIRECTOR
DIN:01962391



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		
Unaudited Statement of Assets & Liabilities as at 31st December, 2024		
(Rs. In Lacs)		
	Un Audited	Audited
Particulars	AS AT 31.12.2024	AS AT 31.03.2024 (Re Stated)
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 Property	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	21.50	18.15
(iii) Cash And Cash Equivalents	1.31	1.20
(iv) Bank Balances Other Than (iii) Above	0.00	0.00
(v) Loans	0.00	0.00
(vi) Others (To Be Specified)	0.00	0.00
(C) Current Tax Assets (Net)	0.00	0.00
(D) Other Current Assets	0.99	0.74
Total (B)	23.80	20.09
Total Assets (A+B)	414.07	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	157.06	161.45
Total (A)	306.96	311.35
B Liabilities		

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S.G Highway Ahmedabad 380054	
Unaudited Statement of Assets & Liabilities as at 31st December, 2024	
(Rs. In Lacs)	

	Particulars	Un Audited AS AT 31.12.2024	Audited AS AT 31.03.2024 (Re Stated)
B			
1	Non-Current Liabilities		
	(A) Financial Liabilities		
	(i) Borrowings	75.89	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)	75.98	75.98
B			
2	Current Liabilities		
	(A) Financial Liabilities		
	(i) Borrowings	0.00	0.00
	(ii) Trade Payables	20.93	6.95
	(iii) Other Financial Liabilities	10.00	26.79
	(B) Other Current Liabilities	0.00	0.00
	(C) Provisions	0.20	0.00
	(D) Current Tax Liabilities (Net)	0.00	0.00
	Total (B2)	31.13	33.74
	Total Equity And Liabilities (A+B1+B2)	414.07	421.07

PLACE: AHMEDABAD
DATED: 15th NOVEMBER, 2024



FOR AVIVA INDUSTRIES LIMITED

(BHARVIN PATEL)
MANAGING DIRECTOR
DIN:01962391



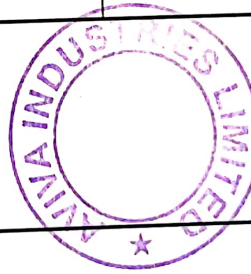
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Unaudited standalone statement of Cash Flow for the Quarter Ended ended on September 30,2024

(Rs. In Lakhs)

Particulars	Half Year ended		Year ended	
	30 th September, 2024		31st March, 2024	
A.CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		(4.08)		1.04
Adjustments for :		0.00		0.00
Operating Profit before Working Capital change		(4.08)		1.04
Adjustments for :				
Decrease/(Increase) in Receivables	0.15		(3.32)	
Decrease/(Increase) in Inventories	0.00		0.35	
Decrease/(Increase) in Short Term Loans & Advances	6.89		0.15	
Decrease/(Increase) in Other Current Assets	0.00		1.87	
Increase/(Decrease) in Payables	2.22		(0.36)	
Increase/(Decrease) in Other Financial Liabilities	1.50		5.89	
Increase/(Decrease) in Provisions	(6.75)	4.01	(4.46)	0.13
Cash Generated From Operations		(0.07)		1.17
Income Tax		0.00		(0.34)
NET CASH FROM OPERATING ACTIVITIES (A)		(0.07)		0.83
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		0.00	
Increase In Capital	0.00		(3.50)	
Long Term Borrowing	0.00		0.00	
Interest Received	0.00		0.00	
Long Term Loans & Advances		0.00		(3.50)
NET CASH FROM FINANCING ACTIVITIES (C)				
		(0.07)		(2.67)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		1.20		4.68
Cash and Cash Equivalents -- Opening Balance		1.13		2.01
Cash and Cash Equivalents -- Closing Balance				

PLACE: AHMEDABAD
DATED: 15TH NOVEMBER,2024



FOR AVIVA INDUSTRIES LIMITED

(BHARVIN PATEL)
MANAGING DIRECTOR
DIN:01962391