

July 18, 2023

To,  
Corporate Relationship Department,  
BSE Limited  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai — 400001

**BSE Scrip Code- 541735**

**Subject: Outcome of the Board Meeting**

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Tuesday, July 18, 2023 at Registered Office of the Company has inter alia considered and approved the followings:

**1. Unaudited Standalone and Consolidated Financial Results along with Limited Review Report of the Company for the Quarter ended on 30<sup>th</sup> June, 2023. (Enclosed herewith as Annexure-A)**

**2. Increase in Authorised Share Capital of the Company and consequential amendment in Clause V of memorandum of Association of the Company:**

Subject to the approval of Shareholders and such other regulatory and governing authorities including the Registrar of the Companies, and in accordance with the applicable provisions of the Companies Act, 2013 and rules made there under and other applicable laws, regulations, the Board of Directors has approved for increase in the Authorized Share Capital of the Company from Rs. 10,00,00,000/- (Rupees Ten Crore Only) which comprises of Rs. 10,00,00,000/- (Rupees Ten Crore Only) Equity Share Capital divided into 10,00,00,000 (Ten Crore) Equity Shares of Face Value of Rs. 1/- (Rupee One Only) each to Rs. 12,50,00,000 (Rupees Twelve Crore and Fifty Lakhs Only) which comprises of 12,50,00,000/- (Rupees Twelve Crore and Fifty Lakhs) Equity Share Capital divided into 12,50,00,000 (Twelve Crore and Fifty Lakhs) Equity Shares of Face Value of Rs. 1/- (Rupee One Only) each.

Consequent to the Increase in Authorized Share Capital, the Clause V i.e. Capital Clause of the Memorandum of Association of the Company shall also be altered accordingly, subject to the approval of the Shareholders.

**3. Issuance of Bonus Shares to the Shareholders of the Company in terms of the provision of Companies Act, 2013 and Chapter XI of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.**

The Board of Directors of the Company considered, approved and recommended bonus issue of 1 (One) equity share for every 4 (Four) equity shares held by the Shareholders of the Company as on the record date (to be determined by the Board of Directors). The bonus issue of equity shares will be subject to approval of the Members through General Meeting and any other applicable statutory

and regulatory approvals, as may be required. The Bonus shares once allotted shall rank paripassu in all respects and carry the same rights as the existing Equity Shares and shall be entitled to participate in full in any dividend and other corporate action, recommended and declared after the new equity shares are allotted. The details pertaining to the Bonus issue of equity shares as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/ CMD/ 4/ 2015 dated September 09, 2015, are given in **Annexure-I**.

The meeting of Board of Directors of the Company commenced at 05:30 p.m. and concluded at 06:00 p.m.

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

Thanking You.

**For, Vivanta Industries Limited**

**Aesha Safi**  
**Company Secretary & Compliance Officer**  
**Membership No.: A70186**

Encl: As above

**Annexure - I**

S.N.	Particulars	Details				
1	Type of securities proposed to be issued (viz. equity shares, convertibles etc.);	Equity Shares				
2	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.);	Bonus Issue				
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately);	Upto 2,50,00,000 Equity Shares to be issued				
4	Whether bonus is out of free reserves created out of profits or share premium account;	Either out of Free reserves or share premium or both				
5	Bonus ratio;	1:4 (1 equity share for every 4 equity shares held by the shareholders of the Company as on the Record date)				
6	Details of share capital - pre and post bonus issue;	<p><b>Pre-Bonus Issue Paid-up share Capital:</b> Rs. 10,00,00,000/- divided into 10,00,00,000 equity shares of Re. 1/- each</p> <p><b>Post-Bonus Issue Paid-up share Capital:</b> Rs. 12,50,00,000/- divided into 12,50,00,000 equity shares of Re. 1/- each</p>				
7	Free reserves and/ or share premium required for implementing the bonus issue;	Rs. 2,50,00,000/-				
8	Free reserves and/ or share premium available for capitalization and the date as on which such balance is available;	<p>As on 31<sup>st</sup> March, 2023</p> <p align="right">(Rs. in Lakhs)</p> <table border="1"> <tr> <td>General Reserves</td> <td align="right">434.60</td> </tr> <tr> <td>Retained Earnings</td> <td align="right">139.45</td> </tr> </table>	General Reserves	434.60	Retained Earnings	139.45
General Reserves	434.60					
Retained Earnings	139.45					
9	Whether the aforesaid figures are audited;	audited				
10	Estimated date by which such bonus shares would be credited/dispatched;	Within 2 months from the date of approval of the Board i.e. on or before 17 <sup>th</sup> September, 2023 in terms of Regulation 295 of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.				

**For, Vivanta Industries Limited**

**Aesha Safi**  
**Company Secretary & Compliance Officer**  
**Membership No.: A70186**



# GMCA & Co.

Chartered Accountants

Limited review report on the Un-audited Consolidated Financial Results for the quarter ended 30 June, 2023, pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,  
The Board of Directors,  
M/s Vivanta Industries Limited

We have reviewed the accompanying statement of Unaudited Consolidated Financial results of M/s Vivanta Industries Limited ("the Company") and its subsidiary ( the Parent and its Subsidiary together referred to as "the Group"), for the quarter ended 30<sup>th</sup> June,2023, ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 , as amended.

This statement is the responsibility of the Parent's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on the consolidated financial statements 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The Statements includes the results of following entity ("the Joint Venture"): CKIM PHARMA LLP.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable accounting standards as notified under the Companies (India Accounting Standards) Rules,2015 as specified in Section 133 of the Companies Act 2013 read with relevant rules issued thereunder 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the financial results of entity included in the consolidated unaudited financial results. These interim financial statement of the venture have been reviewed by other auditor whose report has been furnished to us by the management and our conclusion on the statement, so





# GMCA & Co.

Chartered Accountants

far as it relates to amounts and disclosures included in respect of this subsidiary is based solely on the report of the auditor of the entity and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the matter.

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



Place: Ahmedabad  
Date: 18<sup>th</sup> July, 2023

  
CA. MITT S PATEL  
Partner  
Membership No: 163940  
UDIN: 23163940BGPZQH9917

# VIVANTA INDUSTRIES LIMITED

Regd. Office: 403, Sarthik 2, Opp. Rajpath Club, S. G. Highway, Ahmedabad 380054.

CIN : L4110GJ2013PLC075393

Tel No: 079-26870952/54 Email : compliance@vivantaindustries.com Web site :www.vivantaindustries.com

## UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Year Ended
	30/06/2023	31/03/2023	30/06/2022	31/03/2023
	Unaudited	Audited	Unaudited	Audited
<b>1 Income from Operations</b>				
(a) Revenue from operations	1408.40	1769.15	0.00	2478.54
(b) Other Income	0.00	0.40	11.59	3.00
<b>Total Income</b>	<b>1408.40</b>	<b>1769.55</b>	<b>11.59</b>	<b>2481.54</b>
<b>2 Expenses</b>				
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	1611.37	1738.28	0.00	2257.35
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-256.80	0.00	0.00	0.00
(d) Employee benefits expense	10.83	2.05	3.35	15.56
(e) Finance Cost	0.21	0.22	0.26	1.00
(f) Depreciation and amortisation expense	2.60	0.80	0.82	16.06
(g) Other expenses	7.26	4.02	4.21	12.73
<b>Total Expenses</b>	<b>1375.47</b>	<b>1745.37</b>	<b>8.64</b>	<b>2302.70</b>
<b>3 Profit/(loss) before exceptional items and tax (1-2)</b>	<b>32.93</b>	<b>24.18</b>	<b>2.95</b>	<b>178.84</b>
<b>4 Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5 Profit/(Loss) before tax (3-4)</b>	<b>32.93</b>	<b>24.18</b>	<b>2.95</b>	<b>178.84</b>
<b>6 Tax Expense</b>				
(a) Current tax	0.00	49.10	0.00	49.10
(b) Deferred tax	0.00	-0.10	0.00	-0.10
<b>Total Tax Expenses</b>	<b>0.00</b>	<b>49.00</b>	<b>0.00</b>	<b>49.00</b>
<b>7 Profit / (Loss) for the period from continuing oprations (5-6)</b>	<b>32.93</b>	<b>-24.82</b>	<b>2.95</b>	<b>129.84</b>
<b>8 Profit (Loss) from discontinuing oprations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9 Tax Expense of discontinuing oprations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>10 Profit (Loss) from discontinuing oprations (after tax)(8-9)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11 Other Comprehensive Income</b>				
<b>A(i) Items that will not be reclassified to profit or loss</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>(ii) Income tax relating to items that will not be reclassified to profit or loss</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>B (i) Items that will be reclassified to profit or loss</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ii) Income tax relating to items that will be reclassified to profit or loss</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Comprehensive Income for the period</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>12 Total Comprehensive Income for the period</b>	<b>32.93</b>	<b>-24.82</b>	<b>2.95</b>	<b>129.84</b>
<b>13 Paid-up equity share capital (Face value of Rs 1/- each)</b>	<b>1000</b>	<b>1000</b>	<b>1000</b>	<b>1000</b>
<b>14 Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>
<b>15 Earnings Per Share (before exceptional items) (not annualised):</b>				
(a) Basic	0.03	-0.25	0.03	1.30
(b) Diluted	0.03	-0.25	0.03	1.30
<b>16 Earnings Per Share (after exceptional items) (not annualised):</b>				
(a) Basic	0.03	-0.25	0.03	1.30
(b) Diluted	0.03	-0.25	0.03	1.30

**Notes:**

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on July 18, 2023. 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 June 30, 2023.

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. Company operates in trading of Agro Products, Project Management Consultancy (P.M.C), Turenkey Projects, Technologies supply and Consultancy Services.

Date : 18/07/2023  
Place : Ahmedabad

For, VIVANTA INDUSTRIES LIMITED



PARIKH H.A  
DIRECTOR  
DIN : 00027820





# GMCA & Co.

Chartered Accountants

**Limited review report on the Un-audited Standalone Financial Results for the quarter ended 30<sup>th</sup> June, 2023, pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors,  
**Vivanta Industries Limited**  
Ahmedabad

We have reviewed the accompanying statement of Un-audited Standalone Financial Results of Vivanta Industries Limited ("the Company") for the quarter ended 30<sup>th</sup> June, 2023, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on the financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial information performed by the Independent Auditor of 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 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 prepared in accordance with applicable accounting standards as notified under the Companies (India Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act 2013, read with relevant rules issued thereunder 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, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad  
Date: 18<sup>th</sup> July, 2023



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

  
CA. MITT S PATEL  
Partner  
Membership No: 163940  
UDIN: 23163940BGPZQI2611

# VIVANTA INDUSTRIES LIMITED

Regd. Office: 403, Sarthik 2, Opp. Rajpath Club, S. G. Highway, Ahmedabad 380054.  
Tel No: 079-26870952/54 Email : compliance@vivantaindustries.com Web site :www.vivantaindustries.com  
CIN : L4110GJ2013PLC075393

## UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Year Ended
	30/06/2023	31/03/2023	30/06/2022	31/03/2023
	Unaudited	Audited	Unaudited	Audited
<b>1 Income from Operations</b>				
(a) Revenue from operations	1408.40	1769.15	0.00	2474.00
(b) Other Income	0.00	0.00	11.59	0.24
<b>Total Income</b>	<b>1408.40</b>	<b>1769.15</b>	<b>11.59</b>	<b>2474.24</b>
<b>2 Expenses</b>				
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	1611.37	1738.28	0.00	2253.93
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-256.80	0.00	0.00	0.00
(d) Employee benefits expense	10.83	2.05	2.13	9.59
(e) Finance Cost	0.21	0.22	0.26	1.00
(f) Depreciation and amortisation expense	0.48	0.80	0.82	3.26
(g) Other expenses	7.26	4.02	3.99	11.75
<b>Total Expenses</b>	<b>1373.35</b>	<b>1745.37</b>	<b>7.20</b>	<b>2279.53</b>
<b>3 Profit/(loss) before exceptional items and tax (1-2)</b>	<b>35.05</b>	<b>23.78</b>	<b>4.39</b>	<b>194.71</b>
4 Exceptional Items	0.00	0.00	0.00	0.00
<b>5 Profit/(Loss) before tax (3-4)</b>	<b>35.05</b>	<b>23.78</b>	<b>4.39</b>	<b>194.71</b>
<b>6 Tax Expense</b>				
(a) Current tax	0.00	49.10	0.00	49.10
(b) Deferred tax	0.00	-0.10	0.00	-0.10
<b>Total Tax Expenses</b>	<b>0.00</b>	<b>49.00</b>	<b>0.00</b>	<b>49.00</b>
<b>7 Profit / (Loss) for the period from continuing operations (5-6)</b>	<b>35.05</b>	<b>-25.22</b>	<b>4.39</b>	<b>145.71</b>
8 Profit (Loss) from discontinuing operations	0.00	0.00	0.00	0.00
9 Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00
<b>10 Profit (Loss) from discontinuing operations (after tax)(8-9)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11 Other Comprehensive Income</b>				
A(i) Items that will not be reclassified to profit or loss	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
B (i) Items that will be reclassified to profit or loss	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
<b>Other Comprehensive Income for the period</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>12 Total Comprehensive Income for the period</b>	<b>35.05</b>	<b>-25.22</b>	<b>4.39</b>	<b>145.71</b>
13 Paid-up equity share capital (Face value of Rs 1/- each)	1000	1000	1000	1000
14 Other Equity	-	-	0.00	0.00
<b>Earnings Per Share (before exceptional items) (not annualised):</b>				
(a) Basic	0.04	-0.25	0.04	1.46
(b) Diluted	0.04	-0.25	0.04	1.46
<b>Earnings Per Share (after exceptional items) (not annualised):</b>				
(a) Basic	0.04	-0.25	0.04	1.46
(b) Diluted	0.04	-0.25	0.04	1.46

**Notes:**

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on July 18, 2023. 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 June 30, 2023.

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. Company operates in trading of Agro Products, Project Management Consultancy (P.M.C), Turenkey Projects, Technologies supply and Consultancy Services.

Date : 18/07/2023  
Place : Ahmedabad

For VIVANTA INDUSTRIES LIMITED

PARIKH H.A  
DIRECTOR  
DIN : 00027820

