

October 13, 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. Friday, October 13, 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 & Half year ended on 30th September, 2023.
(Enclosed herewith as Annexure-A)

The meeting of Board of Directors of the Company commenced at 05:00 P.M. and concluded at 05:20 P.M.

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

Thanking You.

For, Vivanta Industries Limited

**Safi
Aesha**

Digitally signed
by Safi Aesha
Date: 2023.10.13
17:49:49 +05'30'

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

Encl: As above



GMCA & Co.

Chartered Accountants

UDIN: 23163940BGQAED3736

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 2023 and the consolidated year to date results for the period 1 April 2023 to 30 September 2023, 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. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30 September 2022 and the corresponding period from 1 April 2022 to 30 September 2022 have not been prepared as the consolidation was effective after the end of such period only.

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.

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

☎ 079-40037372 ✉ gmca1973@gmail.com





GMCA & Co.

Chartered Accountants

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 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 audited / reviewed interim financial information.

Our conclusion is not modified in respect of this matter.



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

CA.MITT S PATEL
Partner
Membership No: 163940

Place: Ahmedabad
Date: 13th October, 2023

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, 2023

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Revenue from operations	894.77	1408.40	74.80	2303.17	74.80	2478.54
(b) Other Income	0.00	0.00	2.60	0.00	14.19	3.00
Total Income	894.77	1408.40	77.40	2303.17	88.99	2481.54
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	799.60	1611.37	3.42	2410.97	3.42	2257.35
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	-256.80	0.00	-256.80	0.00	0.00
(d) Employee benefits expense	10.97	10.83	3.90	21.80	7.25	15.56
(e) Finance Cost	0.20	0.21	0.29	0.41	0.55	1.00
(f) Depreciation and amortisation expense	4.00	2.60	0.82	6.60	1.64	16.06
(g) Other expenses	11.93	7.26	3.15	19.20	7.36	12.73
Total Expenses	826.70	1375.47	11.58	2202.18	20.22	2302.70
3 Profit/(loss) before exceptional items and tax (1-2)	68.06	32.93	65.82	100.99	68.77	178.84
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	68.06	32.93	65.82	100.99	68.77	178.84
6 Tax Expense						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	49.10
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	-0.10
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	49.00
7 Profit / (Loss) for the period from continuing operations (5-6)	68.06	32.93	65.82	100.99	68.77	129.84
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	68.06	32.93	65.82	100.99	68.77	129.84
13 Paid-up equity share capital (Face value of Rs. 1/- each)	1026	1000	1000	1026	1000	1000
14 Other Equity	-	-	-	-	-	436.29
15 Other Equity	-	-	-	-	-	-17.81
Earnings Per Share (before extraordinary items) (not annualised):						
(a) Basic	0.07	0.03	0.07	0.10	0.68	0.13
(b) Diluted	0.07	0.03	0.07	0.10	0.68	0.13
Earnings Per Share (after extraordinary items) (not annualised):						
(a) Basic	0.07	0.03	0.07	0.10	0.68	0.13
(b) Diluted	0.07	0.03	0.07	0.10	0.68	0.13

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 October 13, 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 September 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.

4. Pursuant to approval given by its shareholders at AGM on August, 28, 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 and presented in accordance with Ind AS 33, Earning Per Share. The calculation of paid up share capital for Quarter ended September, 2023 and half year ended September, 2023 is done on the basis of weighted average.

For, VIVANTA INDUSTRIES LIMITED



Parikh H.A.
Managing Director
DIN : 00027820

Date : 13/10/2023
Place : Ahmedabad

VIVANTA INDUSTRIES LIMITED			
STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES			
(Rs.in Lacs)			
Particulars		As at 30/09/2023	As at 31/03/2023
A	ASSETS		
	1 Non-current Assets		
	(a) Property, Plant and Equipment	346.71	353.32
	(b) Other Intangible assets	967.35	967.35
	(c) Capital work in progress	-	-
	(d) Intangible assets under development	-	-
	(e) Financial Assets :		
	(i) Investments	-	-
	(ii) Deferred tax assets (Net)	2.38	2.38
	(iii) Loans	-	-
	(f) Other non-current assets	1078.08	1016.01
	Sub-total - Non-current Assets	2,394.52	2,339.07
	2 Current Assets		
	(a) Inventories	256.80	-
	(b) Financial Assets :		
	(i) Investments	-	-
	(ii) Trade Receivables	2268.53	1653.83
	(iii) Cash and Cash Equivalents	6.99	4.20
	(iv) Loans	47.26	72.25
	(c) Other current assets	-	-
	Sub-total - Current Assets	2,579.58	1,730.29
	TOTAL - ASSETS	4,974.10	4,069.36
B	EQUITY AND LIABILITIES		
	Shareholders' Funds		
	(a) Share Capital	1250	1000
	(b) Other Equity	436.29	609.25
	(c) Non-Controlling Intrest	(17.81)	(12.16)
	Sub-total - Shareholders' Funds	1,668.48	1,597.09
	1 Liabilities		
	Non-current Liabilities		
	(a) Financial Liabilities :		
	(i) Borrowings	1366.08	418.92
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Provisions	-	-
	(d) Other Non - Current Liabilities	270.45	270.45
	Sub-total - Non-current liabilities	1,636.53	689.37
	2 Current Liabilities		
	(a) Financial Liabilities :		
	(i) Borrowings	18	18.00
	(ii) Trade Payables	1410.17	1656.12
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	112.32	101.06
	(c) Other Current Liabilities	128.60	7.72
	Sub-total - Current Liabilities	1,669.09	1,782.90
	TOTAL - EQUITY AND LIABILITIES	4,974.10	4,069.36



VIVANTA Industries Limited
Consolidated Cashflow Statement

(Rs.in Lacs)

Particulars	01-04-2023 to 30-09-2023	01-04-2022 to 30-09-2022
A Cash flow from Operating Activities		
Net Profit Before Tax	100.99	68.77
Adjustments for:		
Add Depreciation	6.60	1.64
Less Dividend Income	-	-
Add Interest Expense	0.41	0.55
Less Short Term Capital Gain (Mutual Fund)	-	-
Operating Profit / (Loss) before Working Capital Changes	107.99	70.96
Adjustments for:		
Increase/(Decrease) in Trade Payables	(245.95)	(21.90)
Increase/(Decrease) in Other Current Liabilities	120.88	(0.78)
Increase/(Decrease) in Provisions	11.26	(0.76)
(Increase)/Decrease in Trade Receivables	(614.70)	3.98
(Increase)/Decrease in short term loans & advances	-	5.01
Increase/(Decrease) in Borrowing	-	0
(Increase)/Decrease in inventories	(256.80)	-
(Increase)/Decrease in other current assets	(62.07)	-
Cashflow generated from Operating Activities	(939.39)	56.51
Income Tax Paid (Net of Refund)	-	-
Net Cashflow generated from Operating Activities A	(939.39)	56.51
B Cash flow from Investment Activities		
Purchase of Property , Plant and Equipment	-	-
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	-	-
C Cash flow from Financing Activities		
Interest Expenses	(0.41)	(0.55)
Dividend Expenses	(28.22)	-
(Increase)/Decrease in other non-current assets	-	-
(Increase) /Decrease in Long term Loans & Advances (Assets)	24.99	305.50
Increase /(Decrease) in Borrowings (Liabilities)	947.16	(360.43)
Other Adjustments	(1.35)	0.08
Increase/(Decrease) in other financial liabilities	-	-
Net Cashflow generated from Financing Activities C	942.18	(55.40)
Net Change in Cash & Cash Equivalents (A+B+C)	2.79	1.11
Opening Cash & Cash Equivalents	4.20	1.93
Closing Cash & Cash Equivalents	6.99	3.04





GMCA & Co.

Chartered Accountants

UDIN: 23163940BGQAEC4412

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 30.09.2023 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.

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



Place: Ahmedabad
Date: 13th October, 2023

CA. MITT S PATEL
Partner
Membership No: 163940

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, 2023

(Rs. in Lacs except per share data)

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Revenue from operations	894.77	1408.40	70.26	2303.17	70.26	2474.00
(b) Other Income	0.00	0.00	0.24	0.00	11.83	0.24
Total Income	894.77	1408.40	70.50	2303.17	82.09	2474.24
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	799.60	1611.37	0.00	2410.97	0.00	2253.93
(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	-256.80	0.00	-256.80	0.00	0.00
(d) Employee benefits expense	10.97	10.83	2.43	21.80	4.56	9.59
(e) Finance Cost	0.20	0.21	0.26	0.41	0.52	1.00
(f) Depreciation and amortisation expense	0.48	0.48	0.82	0.96	1.64	3.26
(g) Other expenses	11.93	7.26	2.92	19.19	7.01	11.75
Total Expenses	823.18	1373.35	6.43	2196.53	13.73	2279.53
3 Profit/(Loss) before exceptional items and tax (1-2)	71.58	35.05	64.07	106.63	68.36	194.71
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/(Loss) before tax (3-4)	71.58	35.05	64.07	106.63	68.36	194.71
6 Tax Expense						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	49.10
(b) Deferred tax	0.00	0.00	0.00	0.00	0.00	-0.10
Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	49.00
7 Profit / (Loss) for the period from continuing oprations (5-6)	71.58	35.05	64.07	106.63	68.36	145.71
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	71.58	35.05	64.07	106.63	68.36	145.71
13 Paid-up equity share capital (Face value of Rs. 1/- each)	1026	1000	1000	1026	1000	1000
14 Other Equity	-	-	-	-	-	574.05
15 Earnings Per Share (before extraordinary items) (not annualised):						
(a) Basic	0.07	0.04	0.06	0.10	0.68	0.14
(b) Diluted	0.07	0.04	0.06	0.10	0.68	0.14
16 Earnings Per Share (after extraordinary items) (not annualised):						
(a) Basic	0.07	0.04	0.06	0.10	0.68	0.14
(b) Diluted	0.07	0.04	0.06	0.10	0.68	0.14

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 October 13, 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 September 30, 2023.
- 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.
- Company operates in trading of Agro Products, Project Management Consultancy (P.M.C), Turnkey Projects, Technologies supply and Consultancy.
- Pursuant to approval given by its shareholders at AGM on August, 28, 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 and presented in accordance with Ind AS 33, Earning Per Share. The calculation of paid up share capital for Quarter ended September, 2023 and half year ended September, 2023 is done on the basis of weighted average.



For, VIVANTA INDUSTRIES LIMITED

PARIKH H.A.
Managing Director
DIN:00027820

Date : 13/10/2023
Place : Ahmedabad

VIVANTA INDUSTRIES LIMITED			
STATEMENT OF STANDALONE ASSETS AND LIABILITIES			
			(Rs.in Lacs)
Particulars		As at 30/09/2023	As at 31/03/2023
A	ASSETS		
	1 Non-current Assets		
	(a) Property , Plant and Equipment	252.43	253.39
	(b) Other Intangible assets	762.14	762.14
	(c) Capital work in progress	-	-
	(d) Intangible assets under development	-	-
	(e) Financial Assets :		
	(i) Investments	170.00	170.00
	(ii) Deferred tax assets (Net)	2.38	2.38
	(iii) Loans	1078.08	1016.02
	(f) Other non-current assets	-	-
	Sub-total - Non-current Assets	2,265.03	2,203.94
	2 Current Assets		
	(a) Inventories	256.80	-
	(b) Financial Assets :		
	(i) Investments	-	-
	(ii) Trade Receivables	2266.01	1651.31
	(iii) Cash and Cash Equivalents	5.64	2.81
	(iv) Loans	25	50.00
	(c) Other current assets	-	(1.45)
	Sub-total - Current Assets	2,553.45	1,702.67
	TOTAL - ASSETS	4,818.48	3,906.61
B	EQUITY AND LIABILITIES		
	Shareholders' Funds		
	(a) Share Capital	1250	1000
	(b) Other Equity	402.54	574.05
	(c) Non-Controlling Intrest	-	-
	Sub-total - Shareholders' Funds	1,652.54	1,574.05
	1 Liabilities		
	Non-current Liabilities		
	(a) Financial Liabilities :		
	(i) Borrowings	1354.08	406.92
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Provisions	-	-
	(d) Other Non - Current Liabilities	270.45	270.45
	Sub-total - Non-current liabilities	1,624.53	677.37
	2 Current Liabilities		
	(a) Financial Liabilities :		
	(i) Borrowings	18.00	18.00
	(ii) Trade Payables	1410.17	1536.02
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	112.32	101.06
	(c) Other Current Liabilities	0.92	0.11
	Sub-total - Current Liabilities	1,541.41	1,655.19
	TOTAL - EQUITY AND LIABILITIES	4,818.48	3,906.61



VIVANTA INDUSTRIES LIMITED

Cashflow Statement

(Rs.in Lacs)

Particulars	01-04-2023 to 30-09-2023	01-04-2022 to 30-09-2022
A Cash flow from Operating Activities		
Net Profit Before Tax	106.63	68.36
Adjustments for:		
Add Depreciation	0.96	1.64
Less Dividend Income	-	-
Add Interest Expense	0.41	0.52
Less Short Term Capital Gain (Mutual Fund)	-	-
Operating Profit / (Loss) before Working Capital Changes	108.00	70.52
Adjustments for:		
Increase/(Decrease) in Trade Payables	(125.85)	(22.34)
Increase/(Decrease) in Other Current Liabilities	(0.64)	(0.72)
Increase/(Decrease) in Provisions	11.34	(0.81)
(Increase)/Decrease in Trade Receivables	(614.70)	9.59
(Increase)/Decrease in short term loans & advances	-	-
Increase/(Decrease) in Borrowing	-	-
(Increase)/Decrease in inventories	(256.80)	-
(Increase)/Decrease in other current assets	-	-
Cashflow generated from Operating Activities	(878.65)	56.24
Income Tax Paid (Net of Refund)	-	-
Net Cashflow generated from Operating Activities A	(878.65)	56.24
B Cash flow from Investment Activities		
Purchase of Property , Plant and Equipment	-	-
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	-	-
C Cash flow from Financing Activities		
Interest Expenses	(0.41)	(0.52)
Dividend Expenses	(28.22)	-
(Increase)/Decrease in other non-current assets	-	-
(Increase) /Decrease in Long term Loans & Advances (Assets)	(37.06)	305.17
Increase / (Decrease) in Borrowings (Liabilities)	947.16	(360.11)
Increase/(Decrease) in non current liabilities	-	-
Increase/(Decrease) in other financial liabilities	-	-
Net Cashflow generated from Financing Activities C	881.47	(55.46)
Net Change in Cash & Cash Equivalent (A+B+C)	2.83	0.78
Opening Cash & Cash Equivalents	2.81	0.68
Closing Cash & Cash Equivalents	5.64	1.46

