

IND-AGIV))

Multiple Advanced Audio-Visual Solutions

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Standalone and Consolidated Statement of UnAudited Financial Results For The Quarter a Ended On 30/06/2023

(Rupees in Lacs)

Sr.No.	Particulars	Standalone				Consolidated					
		30-06-2023	30-06-2023	30-06-2022	31-03-2023	30-06-2023	30-06-2023	30-06-2022	30-09-2023	30-09-2022	31-03-2023
		UnAudited	UnAudited	UnAudited	Audited	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
I.	(i) Revenue from Operations	119.68	119.68	213.82	1,227.81	110.04	125.80	229.32	235.84	416.38	1,308.57
II.	(ii) Other Income	4.30	4.30	2.77	37.74	4.45	4.56	2.85	112.92	95.76	46.69
III.	Total Income (I + II)	123.98	123.98	216.59	1,265.55	114.49	130.36	232.17	348.76	512.14	1,355.26
IV.	Expenses										
	(a) Cost of Materials Consumed	82.95	82.95	231.73	985.25	77.52	72.86	239.02	378.68	271.68	998.20
	(b) Purchase of Stock-In-Trade	-	-	-	-	-	-	-	-	-	-
	(c) Change In Inventories of finished goods, Work-In-Progress and Stock-In-Trade	-	-	-	-	-	-	-	-	-	-
	(d) Employee benefits expenses	38.50	38.50	24.27	170.11	69.09	45.24	29.58	143.91	93.66	213.68
	(e) Finance costs	52.19	52.19	21.53	223.73	0.68	53.27	22.03	75.98	44.56	227.02
	(f) Depreciation & Amortization Expenses	0.57	0.57	0.70	2.29	0.25	0.62	0.87	1.74	1.62	2.96
	(g) Other Expenses	18.45	18.45	50.82	192.23	38.51	19.56	54.55	112.62	69.49	208.94
	Total Expenditure	192.66	192.66	329.05	1,573.61	186.04	191.55	346.05	712.92	481.01	1,650.80
V.	Profit before exceptional Items and tax (III-IV)	(68.68)	(68.68)	(112.46)	(308.06)	(71.55)	(61.19)	(113.88)	(364.16)	31.23	(295.54)
VI.	Exceptional Items	-	-	-	-	-	-	-	-	-	-
VII.	Profit before Tax (V - VI)	(68.68)	(68.68)	(112.46)	(308.06)	(71.55)	(61.19)	(113.88)	(364.16)	31.23	(295.54)
	Tax expenses										
VIII.	(1) Current Tax	6.87	6.87	-	-	0.00	6.87	-	6.87	6.87	-
	(2) Current Tax Expense relating to Prior Years	-	-	-	-	-	-	-	-	-	-
	(3) Deferred Tax	(0.14)	(0.14)	-	(6.12)	0.00	(0.14)	-	(0.14)	(0.14)	-
	Total Tax Expenses	6.73	6.73	-	(6.12)	0.01	6.73	-	6.74	6.73	(6.04)
IX.	Profit / (Loss) for the period from continuing operations (VII-VIII)	(75.41)	(75.41)	(112.46)	(301.94)	(71.56)	(67.92)	(113.88)	(370.90)	24.50	(289.50)
X.	Profit/(loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-
XI.	Tax expenses of discontinued operations	-	-	-	-	-	-	-	-	-	-
	Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-	-	-	-	-
XII.	Net Profit/(Loss) for the period (IX+XII)	(75.41)	(75.41)	(112.46)	(301.94)	(71.56)	(67.92)	(113.88)	(370.90)	24.50	(289.50)
XIII.	Other comprehensive income										
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	(217.80)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-
XV.	Total Comprehensive Income for the period (XIII+XIV) (Comparing Profit/(Loss) and other Comprehensive Income for the period)	(75.41)	(75.41)	(112.46)	(301.94)	(71.56)	(67.92)	(113.88)	(370.90)	24.50	(289.50)
XVI.	Earning per equity share										
	1) Basic	(7.54)	(7.54)	(11.25)	(30.19)	(7.16)	(6.79)	(11.39)	(37.09)	2.45	(28.95)
	2) Diluted	(7.54)	(7.54)	(11.25)	(30.19)	(7.16)	(6.79)	(11.39)	(37.09)	2.45	(28.95)

Notes:

1. The above Standalone and Consolidated Financial Results were reviewed by the audit committee and thereafter approved at the meeting of the Board of Directors held on 6th March 2023. The statutory auditors have expressed an unmodified opinion. The audit report has been filed with the stock exchange and is available on the Company's website. These standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standard) Rules 2015

2. The figures for the quarter ended 31st December 2022 and 30th September 2022 are the balancing figures between the audited figures in respect of the full financial year and the year to date unaudited figures upto the 2nd quarter for the respective years.

3. Investors Complaints

Pending at the beginning of the quarter

NIL

Received during the quarter

NIL

Disposed during the Quarter

NIL

Remaining unresolved at the end of the quarter

NIL

4. As the Company's business activity falls within a double business segment, namely dealing in paint and installation & commission of Audio Visual project, the disclosure requirements as per Ind-AS 108 "operating segments" are applicable. The Same report have attached separate tabular form.

5. The Statutory Auditors of the Company have reviewed the aforesaid Standalone and Consolidated Financial Results for the quarter and nine months ended on 31st December 2022. In accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 and the Company hereby declares and confirms that Auditor's Report on the audited standalone financial results of the Company is with unmodified opinion.

6. The Earning Per Shares has been computed in accordance with Accounting Standard on Earning Per Shares (AS 20).

7. Prior period comparatives have been regrouped/reclassified wherever necessary to confirm to the presentation in the current period/year and are compliant with Ind AS. The management has exercised necessary due diligence to ensure that the financial results give a true and fair view.

Note: Figures have been regrouped wherever required, in current as well as previous year.



By Order of the Board of Directors,
For Ind-Agvi Commerce Limited

Lalit Chauhan
Managing Director
DIN No.: 00081816

Place:- Mumbai
Date: 09/08/2024

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Konara Business Centre, Off. Andheri-Ghatkopar Link Road, Laxmi Nagar, Ghatkopar (East), Mumbai-400075, India; Tel: +91-22-25003492/93; Email: investor@agivavil.com www.agivavil.com; CIN: L32100MH1986PLC039004

Standalone and Consolidated Statement of UnAudited Financial Results For The Quarter Ended On 31/12/2023

(Rupees in Lacs)

Sr.No.	Particulars	Standalone						Consolidated					
		Quarter Ended		Nine Month Ended		Year Ended	Quarter Ended		Nine Month Ended		Year Ended		
		31-12-2023	30-09-2023	31-12-2022	31-12-2022	31-12-2022	31-12-2023	30-09-2023	31-12-2022	31-12-2022	31-03-2023		
	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited	UnAudited	UnAudited	UnAudited	UnAudited	Audited		
I.	(i) Revenue from Operations	158.41	103.54	198.86	381.63	583.81	1,227.81	170.70	110.04	219.34	406.54	329.38	1,308.57
II.	(ii) Other Income	3.74	4.26	17.12	12.30	106.19	37.74	3.90	4.45	17.16	7.80	21.61	46.69
III.	Total Income (I + II)	162.15	107.80	215.99	393.93	690.00	1,265.55	174.60	114.49	236.50	414.34	350.99	1,355.26
IV.	Expenses												
	(a) Cost of Materials Consumed	116.76	71.70	103.50	271.41	367.91	985.25	118.45	77.52	107.00	268.83	271.68	998.20
	(b) Purchase of Stock-in-Trade	-	-	-	-	-	-	-	-	-	-	-	-
	(c) Change In Inventories of finished goods, Work-In-Progress and Stock-In-Trade	-	-	-	-	-	-	-	-	-	-	-	-
	(d) Employee benefits expenses	34.45	39.26	35.10	112.21	110.47	170.11	40.34	69.08	49.61	103.74	93.66	213.68
	(e) Finance costs	45.65	53.21	30.48	151.05	73.63	223.73	45.78	0.68	31.42	121.76	44.56	227.02
	(f) Depreciation & Amortization Expenses	0.45	0.45	0.30	1.47	1.57	2.29	0.55	0.25	0.75	2.29	1.62	2.96
	(g) Other Expenses	13.32	19.65	39.42	51.42	102.31	192.23	15.65	38.51	43.13	128.27	69.49	208.94
	Total Expenditure	210.63	184.27	208.80	587.56	655.89	1,573.61	220.77	186.04	231.91	624.89	481.01	1,650.80
V.	Profit before exceptional items and tax (III-IV)	(48.48)	(76.47)	(7.19)	(193.63)	34.11	(308.06)	(46.17)	(71.55)	4.59	(210.55)	31.23	(295.54)
VI.	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
VII.	Profit before Tax (V - VI)	(48.48)	(76.47)	-	(193.63)	34.11	(308.06)	(46.17)	(71.55)	4.59	(210.55)	31.23	(295.54)
VIII.	Tax expenses												
	(1) Current Tax	-	-	-	6.87	6.87	-	6.87	-	-	6.87	6.87	-
	(2) Current Tax Expense relating to Prior Years	-	-	0.01	-	-	-	-	-	-	-	-	-
	(3) Deferred Tax	-	-	-	(0.14)	(0.14)	(6.12)	(0.15)	0.01	0.01	(0.14)	(0.14)	-
	Total Tax Expenses	-	-	-	6.74	6.74	(6.12)	6.73	0.01	0.01	6.74	6.73	(6.04)
IX.	Profit / (Loss) for the period from continuing operations (VII-VIII)	(48.48)	(76.47)	(7.18)	(200.37)	27.38	(301.94)	(52.90)	(71.56)	4.58	(217.29)	24.50	(289.50)
X.	Profit/(loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
XI.	Tax expenses of discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
XII.	Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-	-	-	-	-	-	-
XIII.	Net Profit/(Loss) for the period (IX+XII)	(48.48)	(76.47)	(7.18)	(200.37)	27.38	(301.94)	(52.90)	(71.56)	4.58	(217.29)	24.50	(289.50)
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	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
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	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
XV.	Total Comprehensive Income for the period (XIII+XIV) (Comparing Profit/(Loss) and other Comprehensive Income for the period)	(48.48)	(76.47)	(7.18)	(200.37)	27.38	(301.94)	(52.90)	(71.56)	4.58	(217.29)	24.50	(289.50)
XVI.	Earning per equity share												
	1) Basic	(4.85)	(7.65)	(0.72)	(20.04)	2.74	(30.19)	(5.29)	(7.16)	0.46	(21.73)	2.45	(28.95)
	2) Diluted	(4.85)	(7.65)	(0.72)	(20.04)	2.74	(30.19)	(5.29)	(7.16)	0.46	(21.73)	2.45	(28.95)

Notes:

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- The figures for the Half year ended 30th September 2023.
- Investors Complaints**
 Pending at the beginning of the quarter: NIL
 Received during the quarter: NIL
 Disposed during the Quarter: NIL
 Remaining unresolved at the end of the quarter: NIL
- As the Company's business activity falls within a double business segment, namely dealing in paint and installation & commission of Audio Visual project, the disclosure requirements as per Ind-AS 108 "operating segments" are applicable. The Same report have attached separate tabular form.
- The Statutory Auditors of the Company have reviewed the aforesaid Standalone and Consolidated Financial Results for the quarter and nine months ended on 31st December 2023. In accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 and the Company hereby declares and confirms that Auditor's Report on the audited standalone financial results of the Company is with unmodified opinion.
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Note: Figures have been regrouped wherever required, in current as well as previous year.

Place:- Mumbai

09-08-2024

dt. 09/08/2024



By Order of the Board of Directors
 For Ind-Agvl Commerce Limited
 Lalit Chouhan
 Managing Director
 DIN No.: 00081816

