

IND-AGIV))

Multiple Advanced Audio-Visual Solutions

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www.aglavit.com; CIN: L32100MH1986PLC039004

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)
	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)
IX.	Profit/(loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
X.	Tax expenses of discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
XI.	Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-	-	-	-	-	-	-
XII.	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)
XIII.	Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-
XIV.	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)	(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:

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 Half year ended 30th September 2023.

3. Investors Complaints

Pending at the beginning of the quarter

Received during the quarter

Disposed during the Quarter

Remaining unresolved at the end of the quarter

NIL

NIL

NIL

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 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.

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.

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



IND-AGIV Commerce Limited			
Regd. Office, A Wing, Kanara Business Centre, Laxmi Nagar, Off. Ghatkopar-Andheri Link Road, Ghatkopar East, Mumbai - 400 075 CIN No.: L32100MH1986PLC039004 Standalone Balance Sheet as at 30th September 2023 (Amount in Rs.)			
Particulars	Note No.	As at 30th September 2023	As at 31st March, 2023
ASSETS:			
Property, plant and equipment	2	3	3
Intangible assets	2	555	554
Financial assets:			
- Investments	3	66	66
Other Financial Assets	4	98	116
Total Non Current Assets		722	739
Current assets:			
Inventories	5	201	190
Financial assets:			
- Trade receivables	6	782	817
- Cash and cash equivalents	7	38	40
- Bank Balances other than Cash	8	246	235
- Loans and Advances	9	91	261
- Other Current Assets	10	672	407
Total current assets		2,030	1,950
Total Assets		2,752	2,689
EQUITY AND LIABILITIES			
Equity:			
Equity Share capital	11	100	100
Other equity	12	(376)	(231)
Total equity		(276)	(131)
LIABILITIES:			
Non-current liabilities			
Financial Liabilities	13	723	836
Other Financial Liabilities	14	876	812
Deferred Tax		13	15
Provisions	15	-	3
Total Non-Current liabilities		1,612	1,666
Current liabilities			
Financial liabilities:			
- Borrowings	16	320	261
- Trade payables	17	544	659
Provisions	18	102	55
Other current liabilities	19	450	179
Total Current liabilities		1,416	1,154
Total Liabilities		3,028	2,820
Total Equity and Liabilities		2,752	2,689
Significant Accounting Policies			
The Notes are an integral part of these standalone financial statements	1		

For and on behalf of the Board of Directors of
IND AGIV Commerce Limited

Chartered Accountants


09/08/2024

Lalit
Lalit Chouhan
Director
DIN: 00081816



IND-AGIV Commerce Limited CIN No. U93000MH2008PTC186298 Standalone Cash Flow Statement for the Year ended September 2023		
Particulars	Amount in Rs.	
	Year ended 30th September 23	Year ended 31st March 2023
A Cash flows from operating activities		
Profit before tax	(145)	(302)
Adjustments for:		
Depreciation / amortisation	1	2
Profit on Sale of Fixed Assets	-	(384)
Interest on fixed deposits	(9)	(12,28,440)
Operating profit before working capital changes	(153)	(12)
Adjustments for:		
(Increase)/Decrease in inventories	(11)	47
Decrease/(Increase) in sundry debtors	35	150
(Increase)/Decrease Loans and Advance	170	19
Increase/(Decrease) Other Financial Liabilities	113	24
Increase/(Decrease) in Financial Loans	(59)	(495)
(Increase)/Decrease in Other Financial Assets	18	36
(Increase)/Decrease in Other Current Assets	(265)	(284)
Increase /(Decrease) in liabilities and provisions	(47)	65
Cash generated from operations	(47)	(451)
Income tax paid		
Net cash generated from operating activities	(47)	(451)
B Cash flow from investing activities:		
Purchase of fixed assets (excluding capital work in progress)		(44)
Proceeds from Sale of Fixed Assets		805
Interest received	9	12
Net cash used in investing activities	9	774
C Cash flow from financing activities		
Changes in Borrowings	-	-
Unpaid Dividend	-	-
Dividend	-	-
Interest paid	-	-
Net cash provided by financing activities	2	323
Net increase in cash and cash equivalents during the year	40	43
Cash and cash equivalents as at the beginning of the year		
Cash and cash equivalents as at the end of the year (Refer Note 11 & 12)	42	366

For and on behalf of the Board of Directors of
IND AGIV Commerce Limited


Lalit Chouhan
Director
DIN: 00081816

dt. 09/08/2024



IND-AGIV Commerce Limited			
Regd. Office, A Wing, Kanara Business Centre, Laxmi Nagar, Off. Ghatkopar-Andheri Link Road, Ghatkopar East, Mumbai - 400 075 CIN No.: L32100MH1986PLC039004 Consolidated Balance Sheet as at 30th September 2023			
(Amount in Rs.)			
Particulars	Note No.	As at 30th September 2023	As at 31st March, 2023
ASSETS :			
Property, plant and equipment	2	4	6
Intangible assets	2	771	772
Financial assets:			
- Investments	3	30	30
Other Financial Assets	4	57	57
Total Non Current Assets		862	865
Current assets			
Inventories	5	220	210
Financial assets:			
- Trade receivables	6	802	837
- Cash and cash equivalents	7	47	45
- Bank Balances other than Cash and cash equivalents	8	239	238
- Loans and Advances	9	224	276
- Other Current Assets	10	669	526
Total current assets		2,201	2,132
Total Assets		3,063	2,997
EQUITY AND LIABILITIES			
Equity:			
Equity Share capital	11	100	100
Other equity	12	(477)	(265)
Total equity		(377)	(165)
LIABILITIES:			
Non-current liabilities			
Financial Liabilities	13	726	817
Other Financial Liabilities	14	1,097	1,034
Deferred Tax	15	13	13
Provisions	15	-	3
Total Non-Current liabilities		1,836	1,867
Current liabilities			
Financial liabilities:			
- Borrowings	16	320	386
- Trade payables	17	634	659
Provisions	18	102	65
Other current liabilities	19	548	185
Total Current liabilities		1,604	1,295
Total Liabilities		3,440	3,162
Total Equity and Liabilities		3,063	2,997
Significant Accounting Policies			
The Notes are an integral part of these standalone financial statements	1		

For and on behalf of the Board of Directors of
IND AGIV Commerce Limited

Lalit Chouhan
Lalit Chouhan
Director
DIN: 00081816



IND-AGIV Commerce Limited
CIN No. U93000MH2008PTC186298
Consolidated Cash Flow Statement for the Year ended September 2023

Particulars	Amount in Rs.	
	Year ended 30th September 23	Year ended March 2023
A Cash flows from operating activities		
Profit before tax	364	(302)
Adjustments for:		
Depreciation / amortisation	2	2
Profit on Sale of Fixed Assets	-	(384)
Interest on fixed deposits	(9)	(12,28,440)
Operating profit before working capital changes	357	(12)
Adjustments for:		
(Increase)/Decrease in inventories	(10)	47
Decrease/(Increase) in sundry debtors	35	150
(Increase)/Decrease Loans and Advance	(2)	19
Increase/(Decrease) Other Financial Liabilities	91	24
Increase/(Decrease) in Financial Loans	66	(495)
(Increase)/Decrease in Other Financial Assets	-	36
(Increase)/Decrease in Other Current Assets	(143)	(284)
Increase /(Decrease) in liabilities and provisions	3	65
Cash generated from operations	40	(451)
Income tax paid		
Net cash generated from operating activities	40	(451)
B Cash flow from investing activities:		
Purchase of fixed assets (excluding capital work in progress)	-	(44)
Proceeds from Sale of Fixed Assets		805
Interest received	9	12
Net cash used in investing activities	9	774
C Cash flow from financing activities		
Changes in Borrowings	-	-
Unpaid Dividend	-	-
Dividend	-	-
Interest paid	-	-
Net cash provided by financing activities	-	-
Net increase in cash and cash equivalents during the year	2	323
Cash and cash equivalents as at the beginning of the year	45	43
Cash and cash equivalents as at the end of the year (Refer Note 11 & 12)	47	366

For and on behalf of the Board of Directors of
IND AGIV Commerce Limited

d.l.

09/08/2024



(Signature)
Lalit Chouhan
Director
DIN: 00081816

IND-AGIV
Multiple Advanced Audio-Visual Solutions

Kanara Business Centre, Off, Andheri-Ghatkopar Link Road, Lazmi Nagar, Ghatkopar (East), Mumbai-400075, India; Tel: +91-22-25003492/93; Email: Investor@aglivavil.com
www.aglivavil.com; CIN: L32100MH1966PLC039004

Standalone and Consolidated Statement of UnAudited Financial Results For The Quarter and Nine Half yearly Ended On 30/09/2023

(Rupees in Lacs)

Sr.No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
I.	(f) Revenue from Operations	103.54	119.68	171.12	223.22	384.95	1,227.81	110.04	125.80	187.16	235.84	416.38	1,308.57
II.	(6) Other Income	4.26	4.30	86.30	8.56	89.07	37.74	4.45	4.56	92.91	112.92	95.76	46.69
III.	Total Income (I + II)	107.80	123.98	257.42	231.78	474.02	1,265.55	114.49	130.36	280.07	348.76	512.14	1,355.26
IV.	Expenses												
	(a) Cost of Materials Consumed	71.70	82.95	32.88	154.65	264.41	985.25	77.52	72.86	32.66	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	39.26	38.50	51.10	77.76	75.37	170.11	69.09	45.24	64.08	143.91	93.66	213.68
	(e) Finance costs	53.21	52.19	21.62	105.40	43.15	223.73	0.68	53.27	22.53	75.98	44.56	227.02
	(f) Depreciation & Amortization Expenses	0.45	0.57	0.57	1.02	1.27	2.29	0.25	0.62	0.75	1.74	1.62	2.96
	(g) Other Expenses	19.65	18.45	12.08	38.10	62.89	192.23	38.51	19.56	14.94	112.62	69.49	208.94
	Total Expenditure	184.27	192.66	118.05	376.93	447.09	1,573.61	186.04	191.55	134.96	712.92	481.01	1,650.80
V.	Profit before exceptional items and tax (III-IV)	(76.47)	(68.68)	139.37	(145.15)	26.93	(308.06)	(71.55)	(61.19)	145.11	(364.16)	31.23	(295.54)
VI.	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
VII.	Profit before Tax (V - VI)	(76.47)	(68.68)	139.37	(145.15)	26.93	(308.06)	(71.55)	(61.19)	145.11	(364.16)	31.23	(295.54)
	Tax expenses												
	(1) Current Tax	0.00	6.87	6.87	6.87	6.87	-	0.00	6.87	6.87	6.87	6.87	-
	(2) Current Tax Expense relating to Prior Years	-	-	-	-	-	-	-	-	-	-	-	-
	(3) Deferred Tax	0.00	(0.14)	(0.14)	(0.14)	(0.14)	(6.12)	0.00	(0.14)	(0.14)	(0.14)	(0.14)	-
	Total Tax Expenses	0.01	6.73	6.73	6.74	6.73	(6.12)	0.01	6.73	6.73	6.74	6.73	(6.04)
VIII.	Profit / (Loss) for the period from continuing operations (VII-VIII)	(76.48)	(75.41)	132.64	(151.89)	20.20	(301.94)	(71.56)	(67.92)	138.38	(370.90)	24.50	(289.50)
IX.	Profit/(loss) from discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
X.	Tax expenses of discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-
XI.	Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-	-	-	-	-	-	-
XII.	Net Profit/(Loss) for the period (IX+XII)	(76.48)	(75.41)	132.64	(151.89)	20.20	(301.94)	(71.56)	(67.92)	138.38	(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	-	-	-	-	-	-	-	-	-	-	-	-
XIV.	Total Comprehensive Income for the period (XIII+XIV) (Comparing Profit/(Loss) and other Comprehensive Income for the period)	(76.48)	(75.41)	132.64	(151.89)	20.20	(301.94)	(71.56)	(67.92)	138.38	(370.90)	24.50	(289.50)
XV.	Earning per equity share												
	1) Basic	(7.65)	(7.54)	13.26	(15.19)	2.02	(30.19)	(7.16)	(6.79)	13.84	(37.09)	2.45	(28.95)
	2) Diluted	(7.65)	(7.54)	13.26	(15.19)	2.02	(30.19)	(7.16)	(6.79)	13.84	(37.09)	2.45	(28.95)

Notes:

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

Place: Mumbai
Date:

09/08/2024
H. G. SARVAIYA & Co. Chartered Accountants
MUMBAI
045038
115705W

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

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

Standalone and Consolidated Statement of UnAudited Financial Results For The Quarter Ended & Year End On 31/03/2024
(Rupees in Lacs)

Sr. No.	Particulars	Quarter ended			Year Ended		Quarter ended			Year Ended	
		31-03-24 Un Audited	31-12-23 Un Audited	31-03-23 Audited	31-03-24 Audited	31-03-23 Audited	31-03-24 Unaudited	31-03-23 Audited	31-03-24 Audited	31-03-23 Audited	
1)	Income:										
	a. Revenue from Operations	440.15	158.41	644.00	821.78	1,227.81	478.19	170.70	672.76	895.00	1,308.57
	b. Other Income	3.25	3.74	(68.00)	16.08	37.74	3.35	3.90	(66.22)	16.00	46.69
	Total Income	443.40	162.15	576.00	837.86	1,265.55	481.54	174.60	606.54	911.00	1,355.26
2)	Expenses:										
	a. Operating expenses	395.00	116.76	618.00	664.00	985.25	402.45	118.45	619.52	684.00	998.20
	b. Changes in Work in Progress inventory	-	-	-	-	-	-	-	-	-	-
	b. Employee Benefits Expense	38.00	34.45	60.00	144.00	170.11	76.00	40.34	69.77	174.00	213.68
	c. Finance Costs	56.23	45.65	149.00	239.00	223.73	57.00	45.78	151.04	238.00	227.02
	d. Depreciation & Amortisation	0.45	0.45	1.00	2.00	2.29	0.55	0.55	1.22	3.00	2.96
	e. Other Expenses	26.62	13.32	90.00	101.00	192.23	30.00	15.65	96.32	128.00	208.93
	Total expenses	516.30	210.63	918.00	1,150.00	1,573.61	568.00	220.77	937.87	1,227.00	1,650.79
3)	Profit (loss) before exceptional items, and tax (1-2)	(72.90)	(48.48)	(342.00)	(312.14)	(308.06)	(84.46)	(46.17)	(331.33)	(316.00)	(295.53)
4)	Less : Exceptional Items	-	-	-	-	-	-	-	-	-	-
5)	Profit before tax (3+4)	(72.90)	(48.48)	(342.00)	(312.14)	(308.06)	(84.46)	(46.17)	(331.33)	(316.00)	(295.53)
6)	Tax expenses	-	-	(6.00)	-	44.60	-	6.73	(12.77)	(6.04)	(6.04)
7)	Profit for the period / year (5-6)	(72.90)	(48)	(336)	(312.14)	(352.66)	(84.46)	(52.90)	(318.56)	(309.96)	(289.49)
8)	Other Comprehensive Income reclassified to profit or to items that will not	-	-	-	-	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
9)	Total Comprehensive income (7+8)	(72.90)	(48.48)	(336.00)	(312.14)	(352.66)	(84.46)	(52.90)	(318.56)	(309.96)	(289.49)
10)	Paid up equity share capital (face value Rs.10 per share)	10,00,000.00	10,00,000	10,00,000	10,00,000	10,00,000	10,00,000	10,00,000	10,00,000	10,00,000	10,00,000
11)	Earnings per share Before Exceptional Items										
	Basic	(7.29)	(4.85)	(33.60)	(31.21)	(35.27)	(8.45)	(5.29)	(31.86)	(31.00)	(28.95)
	Diluted	(7.29)	(4.85)	(33.60)	(31.21)	(35.27)	(8.45)	(5.29)	(31.86)	(31.00)	(28.95)
13)	Earnings per share After Exceptional Items										
	Basic	(7.29)	(4.85)	(33.60)	(31.21)	(35.27)	(8.45)	(5.29)	(31.86)	(31.00)	(28.95)
	Diluted	(7.29)	(4.85)	(33.60)	(31.21)	(35.27)	(8.45)	(5.29)	(31.86)	(31.00)	(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 2th July 2024. 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 year ended 30th September 2024.

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 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.

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

7. Prior period comparatives have been regrouped/reclassified wherever necessary to conform 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, I

dt. 09/08/2024



By Order of the Board of Directors
For Ind-Agiv Commerce Limited

Lalit Chouhan
Managing Director
DIN No. 00081816



IND-AGIV Commerce Limited			
Regd. Office, A Wing, Kanara Business Centre, Laxmi Nagar, Off. Ghatkopar-Andheri Link Road, Ghatkopar East, Mumbai - 400 075 CIN No.: L32100MH1986PLC039004 Standalone Balance Sheet as at 31st March 2024			
(Amount in Rs.)			
Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
ASSETS :			
Property, plant and equipment	2	1,75,269	2,54,624
Intangible assets	2	5,66,64,093	5,23,40,674
Financial assets:			
- Investments	3	66,06,310	66,06,310
Other Financial Assets	4	98,14,787	1,16,82,152
Total Non Current Assets		7,32,60,459	7,08,83,760
Current assets			
Inventories	5	2,10,10,531	1,90,54,854
Financial assets:			
- Trade receivables	6	9,94,15,628	8,17,13,559
- Cash and cash equivalents	7	42,70,718	56,85,940
- Bank Balances other than Cash and cash equivalents	8	2,51,72,378	2,35,87,579
- Loans and Advances	9	94,26,131	2,72,40,263
- Other Current Assets	10	6,82,00,333	4,07,11,991
Total current assets		22,74,95,719	19,79,94,186
Total Assets		30,07,56,178	26,88,77,946
EQUITY AND LIABILITIES			
Equity:			
Equity Share capital	11	1,00,00,000	1,00,00,000
Other equity	12	(5,43,21,619)	(2,31,09,025)
Total equity		(4,43,21,619)	(1,31,09,025)
LIABILITIES:			
Non-current liabilities			
Financial Liabilities	13	7,02,48,812	8,36,91,558
Other Financial Liabilities	14	10,03,56,918	8,12,82,206
Deferred Tax		15,06,110	15,06,110
Provisions	15	-	2,53,543
Total Non-Current liabilities		17,21,11,840	16,67,33,417
Current liabilities			
Financial liabilities:			
- Borrowings	16	3,23,55,991	2,61,47,387
- Trade payables	17	7,00,66,499	6,53,06,895
Provisions	18	1,01,82,972	55,31,649
Other current liabilities	19	6,03,60,494	1,82,67,623
Total Current liabilities		17,29,65,957	11,52,53,554
Total Liabilities		34,50,77,797	28,19,86,971
Total Equity and Liabilities		30,07,56,178	26,88,77,946
Significant Accounting Policies The Notes are an integral part of these standalone financial statements	1		

As per our report of even date,
As per our report of even date,
H G Sarvaiya & Co.
Chartered Accountants





For and on behalf of the Board of Director
IND AGIV Commerce Limited



Manoj Chouhan
Director
Mumbai
CIN: 00081816

09/08/2024

10

IND-AGIV Commerce Limited		
CIN No. U93000MH2008PTC186298		
Standalone Cash Flow Statement for the Year ended 31st March 2024		
Particulars	Amount in Rs.	
	Year ended 31st Mar 2024	Year ended 31st Mar 2023
A Cash flows from operating activities		
Profit before tax	(3,12,12,594)	(3,01,93,990)
Adjustments for:		
Depreciation / amortisation	2,28,842	2,28,842
Loss on Sale of fixed assets	-	-
Profit on Sale of Fixed Assets	-	(3,84,43,714)
Fixed Assets w/off	-	-
Exceptional Items - Depreciation Diff		
Finance charges		
Interest on fixed deposits	(15,85,973)	(12,28,440)
Adjustment for Prior period depreciation		
Provision for Taxation		
Operating profit before working capital changes	(3,25,69,725)	(6,96,37,302)
Adjustments for:		
(Increase)/Decrease in inventories	(19,55,677)	46,59,351
Decrease/(Increase) in sundry debtors	(1,77,02,069)	1,50,38,339
(Increase)/Decrease Loans and Advance	1,78,14,132	19,37,684
Increase/(Decrease) Other Financial Liabilities	53,78,423	23,60,136
Increase/(Decrease) in Financial Loans	62,08,604	(4,95,42,475)
(Increase)/Decrease in Other Financial Assets	(18,67,365)	35,56,554
(Increase)/Decrease in Other Current Assets	(2,90,73,141)	(2,83,83,810)
Increase /(Decrease) in liabilities and provisions	5,15,03,798	84,79,014
Cash generated from operations	(22,63,019)	(11,35,32,510)
Income tax paid	(22,63,019)	(11,35,32,510)
Net cash generated from operating activities		
B Cash flow from investing activities:		
Purchase of fixed assets (excluding capital work in pro)	(86,558)	(43,50,391)
Proceeds from Sale of Fixed Assets		8,05,28,571
Revaluation of Fixed Assets	15,85,973	12,28,440
Interest received	14,99,415	7,74,06,621
Net cash used in investing activities		
C Cash flow from financing activities		
Changes in Borrowings	-	-
Unpaid Dividend	-	-
Dividend	-	-
Interest paid	-	-
Net cash provided by financing activities	(7,63,605)	(3,61,25,889)
Net increase in cash and cash equivalents during the year	(3,18,23,201)	43,02,688
Cash and cash equivalents as at the beginning of the year		
Cash and cash equivalents as at the end of the year	(3,25,86,806)	(3,18,23,201)
(Refer Note 11 & 12)		
The accompanying notes are an integral part of these financial statements		
Notes: Standard (ind AS 7) statement of cash flows.		
For and on behalf of the Board of Directors of IND AGIV Commerce Limited		
 Director DIN: 00081816		
 Director DIN No: 02652208		
		
		
1 09/08/2024		

IND-AGIV Commerce Limited
 Regd. Office: B-09/12, B Wing, Kanara Business Centre, Laxmi Nagar,
 Off. Ghatkopar-Andheri Link Road, Ghatkopar East, Mumbai - 400 075
 CIN No.: L32100MH1986PLC039004
 Consolidated Balance Sheet as at 31st March 2024

(Amount in Rs.)			
Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
ASSETS :			
Property, plant and equipment	2	4,26,063	5,54,735
Intangible assets	2	8,19,85,114	7,72,49,951
Financial assets:			
- Investments	3	30,06,310	30,06,310
Other Financial Assets	4	1,00,00,547	1,20,90,123
Total Non Current Assets		9,54,18,034	9,29,01,119
Current assets			
Inventories	5	2,25,38,418	1,63,83,420
Financial assets:			
- Trade receivables	6	10,10,52,137	8,37,53,066
- Cash and cash equivalents	7	57,42,330	1,13,85,624
- Bank Balances other than Cash and cash equ	8	2,54,40,417	2,38,38,052
- Loans and Advances	9	1,25,87,017	2,75,66,980
- Other Current Assets	10	7,12,26,563	4,38,43,653
Total current assets		23,85,86,882	20,67,70,796
Total Assets		33,40,04,916	29,96,71,915
EQUITY AND LIABILITIES			
Equity:			
Equity Share capital	11	1,00,00,000	1,00,00,000
Other equity	12	(5,81,03,544)	(2,65,24,293)
Total equity		(4,81,03,544)	(1,65,24,293)
LIABILITIES:			
Non-current liabilities			
Financial Liabilities	13	8,27,48,812	9,41,71,560
Other Financial Liabilities	14	12,22,17,482	10,33,49,197
Deferred Tax		18,90,328	13,30,916
Provisions	15	1,44,517	2,53,543
Total Non-Current liabilities		20,70,01,139	19,91,05,216
Current liabilities			
Financial liabilities:			
- Borrowings	16	3,23,56,001	2,61,47,387
- Trade payables	17	7,08,59,571	6,58,82,412
Provisions	18	1,12,15,317	64,65,860
Other current liabilities	19	6,06,76,431	1,85,95,333
Total Current liabilities		17,51,07,320	11,70,90,992
Total Liabilities		38,21,08,460	31,61,96,208
Total Equity and Liabilities		33,40,04,916	29,96,71,915
Significant Accounting Policies The Notes are an integral part of these standalone financial statements	1		

For and on behalf of the Board of Directors of
 IND AGIV Commerce Limited



Lalit Chouhan
 Lalit Chouhan
 Managing Director
 DIN: 00081816

dt. 09/8/2024



Consolidated Cash Flow Statement for the Year ended 31st March 2024

Particulars	Amount in Rs.	
	Year ended 31st Mar 2024	Year ended 31st March 2023
A Cash flows from operating activities		
Profit before tax	(3,16,24,149)	6,23,098
Adjustments for:	(44,898)	6,87,058
Depreciation / amortisation	-	-
Loss on Sale of fixed assets	-	3,84,43,714
Profit on Sale of Fixed Assets	-	-
Fixed Assets w/off	-	-
Exceptional Items - Depreciation Diff	-	-
Finance charges	16,07,195	(11,00,591)
Interest on fixed deposits	-	-
Adjustment for Prior period depreciation	-	-
Provision for Taxation	(3,00,61,852)	(3,82,34,149)
Operating profit before working capital changes	-	-
Adjustments for:	61,54,998	45,08,702
(Increase)/Decrease in inventories	1,72,99,071	1,41,01,409
Decrease/(Increase) in sundry debtors	(1,76,89,258)	23,09,040
(Increase)/Decrease Loans and Advance	4,20,81,097	81,59,725
Increase/(Decrease) Other Financial Liabilities	62,08,614	(5,60,52,118)
Increase/(Decrease) in Financial Loans	(20,89,576)	35,56,554
(Increase)/Decrease in Other Financial Assets	(3,43,72,396)	(1,68,08,158)
(Increase)/Decrease in Other Current Assets	(62,80,102)	(22,34,968)
Increase /(Decrease) in liabilities and provisions	-	(8,06,93,963)
Cash generated from operations	-	(8,06,93,963)
Income tax paid	-	(8,06,93,963)
Net cash generated from operating activities		
B Cash flow from investing activities:		
Purchase of fixed assets (excluding capital work in progress)	(86,558)	(43,50,391)
Proceeds from Sale of Fixed Assets	-	8,05,28,571
Revaluation of Fixed Assets	-	-
Interest received	(16,07,195)	11,00,591
Net cash used in investing activities	(16,93,753)	7,72,78,772
C Cash flow from financing activities		
Changes in Borrowings	-	-
Unpaid Dividend	-	-
Dividend	-	-
Interest paid	-	-
Net cash provided by financing activities	1,01,19,831	(34,15,191)
Net increase in cash and cash equivalents during the year	12,65,790	46,80,981
Cash and cash equivalents as at the beginning of the year	-	-
Cash and cash equivalents as at the end of the year	1,13,85,621	12,65,790
(Refer Note 11 & 12)		

The accompanying notes are an integral part of these financial statements

Notes:
(ind AS 7) statement of cash flows.

For and on behalf of the Board of Directors of
IND AGIV Commerce Limited

Lalit Chouhan

Lalit Chouhan
Director
DIN: 00081816



09/08/2024

