

AVI PRODUCTS INDIA LIMITED (Formerly known as AVI PHOTOCHEM LIMITED)

(CIN No: L24200MH1989PLC050913)

Regd Office: 110, Manish Ind Est. No. 4, Navghar Rd, Vasai (E), Dist: Palghar - 401210.

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2023 (Unaudited)	31-09-2023 (Unaudited)	31-12-2022 (Unaudited)	31-12-2023 (Unaudited)	31-12-2022 (Unaudited)	31-03-2023 (Audited)
I	Income From Operations	141.63	125.19	93.88	377.98	280.43	361.45
II	Other Income	1.94	0.83	3.69	6.00	3.98	8.18
III	Total Income from operations (I + II)	143.57	126.02	97.57	383.98	284.41	369.63
IV	Expenses						
	(a) Cost of materials consumed			-		-	-
	(b) Purchase of stock-in-trade	103.00	77.79	65.06	267.24	196.00	230.98
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.50)	(1.00)	2.25	(1.75)	(12.67)	(12.66)
	(d) Employee benefits expense	9.61	8.83	11.45	26.00	23.84	36.35
	(e) Finance Cost	0.32	0.64	0.66	1.56	3.12	6.24
	(f) Depreciation and amortisation expense	6.21	1.56	1.22	9.33	3.66	4.15
	(g) Other expenses	15.97	17.11	14.99	43.25	55.50	77.13
	(h) Listing Fees and Other related expenses	7.62	3.00		17.17		
	Total Expenses	142.22	107.94	95.64	362.80	269.45	342.18
V	Profit (Loss) before exceptional Items and extraordinary items and tax (III-IV)	1.35	18.08	1.94	21.18	14.97	27.45
VI	Exceptional Items	-	-	-		-	-
VII	Profit from ordinary activities before finance costs and Exceptional Items (V-VI)	1.35	18.08	1.94	21.18	14.97	27.45
VIII	Extra Ordinary Items	-	-	-		-	-
IX	Net Profit/(Loss) before tax (VII-VIII)	1.35	18.08	1.94	21.18	14.97	27.45
X	Tax Expense :						
	(1) Current Tax	0.34	4.55	-	5.33	-	6.89
	(2) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	0.34	4.55	-	5.33	-	6.89
XI	Net profit/(Loss) for the period from continuing operations (IX-X)	1.00	13.53	1.94	15.85	14.97	20.56
XII	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(Loss) for the period from discontinuing operations (after tax)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	1.00	13.53	1.94	15.85	14.97	20.56
XVI	Other Comprehensive Income	-	-	-	-	-	-
XVII	Total Comprehensive Income	-	-	-	-	-	-
XVIII	Paid up equity share capital (Face Value of Rs.10/- per Share)	330.68	330.68	258.46	330.68	258.46	258.46
XIX	Earnings Per Share (EPS)						
	(a) Basic	0.03	0.41	0.08	0.48	0.61	0.80
	(b) Diluted	0.03	0.41	0.08	0.48	0.61	0.80

SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2023 (Unaudited)	31-09-2023 (Unaudited)	31-12-2022 (Unaudited)	31-12-2023 (Unaudited)	31-12-2022 (Unaudited)	31-03-2023 (Audited)
1	Segment Revenue						
	(Net Sale/Income from operations)						
	a) E-commerce	135.88	124.49	79.94	357.26	232.15	288.14
	b) Food and Beverages	5.75	0.70	13.95	20.72	48.28	73.31
	Total	141.63	125.19	93.88	377.98	280.43	361.45
	Less: Inter segment revenue						
	Net Sales/Income from operations	141.63	125.19	93.88	377.98	280.43	361.45
2	Segment Results						
	(Profit/Loss) before tax and interest						
	a) E-commerce	1.60	18.62	2.21	21.49	14.97	25.19
	b) Food and Beverages	0.07	0.10	0.39	1.25	3.11	6.41
	Total	1.67	18.72	2.59	22.74	18.08	31.60
	Less: Bank Interest	0.32	0.64	0.66	1.56	3.12	4.15
	Total Profit Before Tax	1.35	18.08	1.94	21.18	14.97	27.45
3	Capital Employed (Segment Assets - Segment Liabilities)						
	Assets :						
	(a) E-Commerce	642.80	758.89	413.76	642.80	413.76	382.70
	(b) Food & Beverages	37.28	4.24	72.19	37.28	72.19	97.37
		680.08	763.13	485.95	680.08	485.95	480.07
	Liabilities :						
	a) E-commerce	12.03	64.60	27.87	12.03	27.87	23.58
	b) Food and Beverages	0.51	0.36	4.86	0.51	4.86	1.79
		12.54	64.96	32.73	12.54	32.73	25.37
	Total	667.54	698.17	453.22	667.54	453.22	454.70

Notes:

- 1 The above results were reviewed by the Audit committee and approved by the Board of Directors at their meeting held on February, 14, 2024

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2023 (Unaudited)	31-09-2023 (Unaudited)	31-12-2022 (Unaudited)	31-12-2023 (Unaudited)	31-12-2022 (Unaudited)	31-03-2023 (Audited)
2 a) Turnover (Rs. In Lakhs)	141.63	125.19	93.88	377.98	280.43	361.45
b) Net Profit/loss after tax (Rs. In Lakhs)	1.00	13.53	1.94	15.85	14.97	20.56
c) Earning Per Share (Face value of Rs.10)	0.03	0.41	0.08	0.48	0.61	0.80
Basic and Diluted (in Rs) (not annualised)	0.03	0.41	0.08	0.48	0.61	0.80

- 3 The standalone financial results of the Company for the quarter and nine months ended 31st December, 2023 have been unaudited by the Statutory Auditors.
- 4 The Statutory Auditors have carried out a "Limited Review" of the above financial results for the quarter/nine months ended 31st December, 2023.
- 5 PreVIOUS period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year.

For AVI Products India Limited
(formerly Known as AVI Photochem Limited)

Mr. Avinash Vora

Managing Director
(DIN No: 02454059)

Place: Vasai

Dated: 14th February 2024