AVI PRODUCTS INDIA LIMITED (Formerly known as AVI PHOTOCHEM LIMITED) (CIN No: L24200MH1989PLC050913)

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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2020

	Particulars	Quarter Ended			Year Ended	
Sr. No.		31-03-2020 (Audited)	31-12-2019 (Unaudited)	31-03-2019 (Audited)	31-03-2020 (Audited)	31-03-2019 (Audited)
			I	,	(Rs. In lacs)
1	Income From Operations	136.34	99.66	117.55	409.85	343.4
11	Other Income	0.02	0.66	1.26	5.89	1.06
III	Total Income from operations (I + II)	136.36	100.32	118.81	415.74	344.5
IV	Expenses					1.1
	(a) Cost of materials consumed		-			
	(b) Purchase of stock-in-trade	65.04	68.45	65.46	279.98	229.7
	(c) Changes in inventories of finished goods, work-in-progress	13.70	-		0.32	(27.83
	and stock-in-trade					(=
	 (d) Employee benefits expense (e) Depreciation and amortisation expense 	10.91	7.65	11.49	31.97	
	(f) Finance Cost	6.45 0.53	0.75	5.28	6.45	
	(g) Other expenses	23.20	0.65	0.35	2.92	
	Total Expenses	119.83	19.64 97.15	24.97 107.55	79.55	
	Profit (Loss) before exceptional Items and extraordinary		97.15		401.19	332.1
V	items and tax (III-IV)	16.54	3.17	11.26	14.55	12.3
VI	Exceptional Items					
	Profit from ordinary activities before finance costs and					
VII	Exceptional Items (V-VI)	16.54	3.17	11.26	14.55	12.3
VIII	Extra Ordinary Items					
IX	Net Profit/(Loss) before tax (VII-VIII)	16.54	3.17	11.26	14.55	12.3
х	Tax Expense :					
	(1) Current Tax	2.27	-	2.38	2.27	2.3
	(2) Deferred Tax					
	Total Tax Expenses	2.27		2.38	2.27	2.3
XI	Net profit /(Loss) for the period from continuing operations	14.27	3.17			
~	(IX-X)	14.27	3.17	8.88	12.28	9.9
XII	Profit /(Loss) for the period from discontinuing operations					
XIII	Tax expense of discontinuing operations				1.1.1	
XIV	Profit /(Loss) for the period from discontinuing operations (after					
	tax)		- 1968		· · · · · · · · · · · · · · · · · · ·	
XV	Profit (Loss) for the period (XI + XIV)	14.27	3.17	8.88	12.28	9.9
	Other Comprehensive Income		1			
XVII	Total Comprehensive Income					
x∨III	Paid up equity share capital (Face Value of Rs.10/- per Share)	104.40	104.40	104.40	104.40	104.4
	Reserves (excluding Revaluation Reserve) as shown in the					
XVIX	Audited Balance Sheet of the previous year	50.23	39.14	34.86	48.25	35.9
XX	Earnings Per Share (EPS)					· · · ·
	(a) Basic	1.37	0.30	0.85	1.18	0.9
	(b) Diluted	1.37		0.00		1



Construction (Audited) (Unaudited) (Audited)			Quarter Ended			Year Ended		
1 Segment Revenue (Net Salekincome from operations) a) E-commerce b) Food and Beverages Total Less inter segment revenue Net Sales/Income from operations 54.66 62.73 79.26 229.36 2 Segment Revenue Net Sales/Income from operations 136.36 100.32 118.81 415.74 2 Segment Results (Profit Loss) before tax and interest a) E-commerce 136.36 100.32 118.81 415.74 3 Segment Results (Profit Loss) before tax and interest b) Food and Beverages 5.72 1.98 7.51 8.03 1 136.36 100.32 118.81 415.74 Less 8.55 1.19 3.75 6.52 2 Segment Results (Profit Before Tax 136.54 3.17 11.26 14.55 3 Capital Employed (Segment Assets - Segment Liabilities) Assets : a) E-commerce b) Food and Beverages 130.82 132.05 147.22 130.82 132.05 147.22 130.82 132.05 4.62 2.23.12 2.11.17 241.90 237.12 211.17 241.90 237.12 1 The atomalone financial results of the Company for the quarter		Particulars					31-03-201 (Audited)	
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3 The Turnover and Income of the Quarter and Year ended details are as follows: Sr. Quarter Ended Year Ended No. Particulars 31-03-2020 31-12-2019 31-03-2019 31-03-2020 31-03-2020 a) Turnover (Rs. In Lakhs) (Audited) (Unaudited) (Unaudited) (Audited) (Audited) b) Net Profit/loss after tax (Rs. In Lakhs) 136.36 100.32 118.81 415.74 c) Earning Per Share (Face value of Rs.10) 1.37 0.30 0.85 1.18 Basic and Diluted (in Rs) (not annualised) 1.37 0.30 0.85 1.18 4 Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year. For AVI Products India I (formerly Known as AVI Photochem L With Avinash With Avinash 4 Place: Vasai Wr. Avinash Wr. Avinash		The standalone financial results of the Company for the quarter	and year ended	31st March, 2020) have been au	dited by the St	atutory	
Sr. No. Particulars 31-03-2020 (Audited) 31-12-2019 (Junaudited) 31-03-2019 (Audited) 31-03-2019 (Audite	3	The Turnover and Income of the Quarter and Year ended detail	s are as follows:		0.000	-,		
No. Particulars 31-03-2020 (Audited) 31-12-2019 (Juaudited) 31-03-2019 (Audited) 31-03-2020 (Audited) 31-03-2020 (Audited) 31-03-2019 (Audited) 31-03-2020 (Audited) 31-03-2020 (Audited) a) Turnover (Rs. In Lakhs) 136.36 100.32 118.81 415.74 b) Net Profit/loss after tax (Rs. In Lakhs) 14.27 3.17 8.88 12.28 c) Earning Per Share (Face value of Rs.10) 1.37 0.30 0.85 1.18 Basic and Diluted (in Rs) (not annualised) 1.37 0.30 0.85 1.18 4 Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year. For AVI Products India I (formerly Known as AVI Photochem L Place: Vasai Image: Vasai Image: Vasai Image: Vasai Image: Vasai Image: Vasai				Quarter Ended		Year E	inded	
International (Audited) (Unaudited) (Audited)	Sr.	Particulars	31.03.2020	21 12 2010				
a) Turnover (Rs. In Lakhs) 136.36 100.32 118.81 415.74 b) Net Profit/loss after tax (Rs. In Lakhs) 14.27 3.17 8.88 12.28 c) Earning Per Share (Face value of Rs.10) 1.37 0.30 0.85 1.18 Basic and Diluted (in Rs) (not annualised) 1.37 0.30 0.85 1.18 4 Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year. For AVI Products India I (formerly Known as AVI Photochem L For AVI Products India I (formerly Known as AVI Photochem L Place: Vasai Wir. Avinash I	No			10000 M			31-03-20	
a) Turnover (Rs. In Lakhs) 136.36 100.32 118.81 415.74 b) Net Profit/loss after tax (Rs. In Lakhs) 14.27 3.17 8.88 12.28 c) Earning Per Share (Face value of Rs.10) 1.37 0.30 0.85 1.18 Basic and Diluted (in Rs) (not annualised) 1.37 0.30 0.85 1.18 4 Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year. For AVI Products India I (formerly Known as AVI Photochem L 4 Place: Vasai Image: Vasai Image: Vasai Image: Vasai Image: Vasai Image: Vasai			(riddited)	(Unaudited)	(Audited)	(Audited)	(Audited	
a) Turnover (Rs. In Lakhs) 136.36 100.32 118.81 415.74 b) Net Profit/loss after tax (Rs. In Lakhs) 14.27 3.17 8.88 12.28 c) Earning Per Share (Face value of Rs.10) 1.37 0.30 0.85 1.18 Basic and Diluted (in Rs) (not annualised) 1.37 0.30 0.85 1.18 4 Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year. For AVI Products India I (formerly Known as AVI Photochem L 4 Place: Vasai Image: Vasai Image: Vasai Image: Vasai Image: Vasai Image: Vasai							(Rs. In lacs	
b) Net Profit/loss after tax (Rs. In Lakhs) 14.27 3.17 8.88 12.28 c) Earning Per Share (Face value of Rs.10) 1.37 0.30 0.85 1.18 Basic and Diluted (in Rs) (not annualised) 1.37 0.30 0.85 1.18 4 Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year. For AVI Products India I (formerly Known as AVI Photochem L Place: Vasai Wr. Avinash					118.81			
Basic and Diluted (in Rs) (not annualised) 1.37 0.30 0.85 1.18 Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year. For AVI Products India I (formerly Known as AVI Photochem L Place: Vasai Image: Vasai Image: Vasai Image: Vasai Image: Vasai				3.17	8.88			
4 Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year. For AVI Products India I (formerly Known as AVI Photochem L					0.85	1.18	0.9	
Place: Vasai	4	Previous period/Xear figures have been regrouped/reclassified	1.37	0.30	0.85	1.18	0.9	
Place: Vasai		For AVI Products India Limite (formerly Known as AVI Photochem Limited						
Nanasia Di		1		a		Mr. Avi	hash D. Vo	
(DIN No: 024		Place: Vasai		11 cm				

Sr.	AUDITED STATEMENTS OF ASSETS AND LIABILITIES		ts. In Lacs)
Sr. No.	Particulars	As at 31-03-20	As at 31-03-19
		Audited	Audited
A) 1)	Assets Non Current Assets		
"			
	a) Fixed Assets	31.15	32.89
	b) Goodwill on consolidation		
	c) non-current investments	29.28	17.99
	d) long term loans and advances		
	e) other non current assets	2.38	1.81
	Sub Total-Non Current Assets	62.81	52.69
~	0		
2)	Current Assets		
	a) current Investments		
	b) Inventories	111.38	111.71
	c) Trade receivables	43.24	64.52
	d)Cash and Cash equivalents	14.83	9.33
	e) Short term loans and advances		
	f) other current assets	4.86	4.36
	Sub Total-Total Current Assets	174.31	189.9
	Total Assets	237.12	242.6
B)	Equity and Liabilities		
1)	Shareholders Fund		
	a) Share Capital	104.40	104.40
	b) Reserves and Surplus	48.25	35.97
	Sub Total- Shareholders Fund	152.65	140.37
2)	Non-Current Liablities	102.00	140.37
	a) Long term borrowings	20.47	22.00
	b) Other Long term Liabilities	20.47	32.66
	c) long term provisions	-	-
ł	Sub Total- Non Current Liabilities	2.27	3.78
3)	Current Libilities	22.74	36.44
	a) short term borrowings		
	b) trade payables		-
	c) Other current Liabilities	29.48	37.30
	d) other short term provisions	32.25	28.50
	Sub Total-Current Liabilities	-	•
	Total Current & Non Current Liabilities	61.73	65.80
	Total -Equity and Liabilities	84.47	102.24
	and the second sec	237.12	242.61
	dille	Ano	Ne

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Auditor's Report on Standalone Annual Financial Results of the AVI Products India Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of, AVI Products India Limited

 We have audited the accompanying standalone financial results ('the Statement') of M/s. AVI Products India Limited for the quarter and year ended 31stMarch, 2020,attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and ExchangeBoard of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the"Listing Regulation, 2015"), as amended by circular no. CIR/CFD/FAC/62/2016, datedJuly 05, 2016.

This statement, which is the responsibility of the Company's management and approved by the Board of Directors has been compiled from the related Financial Statements which have been prepared in accordance with the Indian Accounting Standards prescribed underSection 133 of the Companies Act, 2013 read with relevant rules issued there under(Ind AS) and other accounting principles generally accepted in India. Our responsibility isto express an opinion on the Statement based on our audit of such Ind AS Financial Statements.

2. We conducted our audit of the Statement in accordance with theStandardson Auditing specified under Section 143(10) of the Act. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s).

An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the statement. An audit also includes examining assessing the accounting principles used and significant estimates made by the management.

- 3. We believe that our audit evidences obtained by us is sufficient and appropriate to provide a reasonable basis for our opinion on the statement.
- 4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - I. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
 - II. give a true and fair view of the net profit(including other comprehensive income) and other financial information of the Company for the year ended March 31, 2020.

For M/s J. H. Ghumara & Co. Chartered Accountants Firm Registration No: 103185W

JAGDISHCHAN DRA HANSRAJ GHUMARA DAGDISHCHANDRA HANSRAJ GHUMARA Date: 2020.07.31 16:12:50 +05'30'

Proprietor Membership No: 014320 UDIN 20014320AAAADW8606 Date: July 31, 2020 Place: Mumbai

AVI PRODUCTS INDIA LIMITED

(Formerly known as AVI Photochem Limited) 110 MANISH INDL ESTATE NO 4, NAVGHAR, VASAI (EAST), DIST: THANE 401210 TEL: 9323468454 / 9223434316 / 0250-2393973 Email: aviphotochem@gmail.com CIN: L24200MH1989PLC050913 Website: www.aviphoto.in

Date: 31/07/2010

To, **Corporate Governance Department**, **BSE** Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai — 400 001. Scrip Code: 523896

Dear Sir,

Sub : Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligation and **DisclosureRequirements**) Regulation, 2015

Pursuant to provisions of Regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements)Regulations, 2015 as amended by SEBI Circular No. CIR/CFD/56/2016 dated 27th May 2016.

We hereby confirming and declare that, the Audit Report issued by statutory auditor of the Company, M/s J. H. Ghumara & Co., Chartered Accountants, Firm Registration No: 103185W on Audited Financial Results of theCompany for the quarter and year ended March 31, 2020 with unmodified opinion.

Kindly acknowledge and take same on your records.

Avinash D. Vora **Managing Director** DIN: 02454059

