

VIAAN INDUSTRIES LIMITED

L52100MH1982PLC291306

Saisha Bungalow No. 10/87, Mhada, SVP Nagar, Janki Devi School Road, Versova, Andheri West, Mumbai – 400053.

Mail ID: info@v-ind.com / Website: www.v-ind.com / Tel No: 022-26316866

Statement of Audited Financial Result for the Quarter and Half Year Ended September 30, 2021

[Rs. in lakhs except for share data]

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2021	30th June 2021	30th September 2020	30th September 2021	30th September 2020	31st March 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	71.99	0.27	189.01	72.26	364.88	357.89
II	Other Income	0.03	0.03	14.47	0.06	51.86	20.39
III	Total Income (I+II)	72.02	0.30	203.49	72.32	416.74	378.28
IV	EXPENSES						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	4.00	135.36	4.00	296.78	341.19
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	(4.00)	-	(4.00)	-	(44.41)
	Employee Benefits Expense	4.41	10.58	12.95	14.99	23.81	47.33
	Finance Costs	51.76	-	0.63	51.76	1.50	2.34
	Depreciation and Amortization Expense	4.94	4.83	2.07	9.77	4.20	8.75
	Other Expenses	14.81	20.75	57.91	35.56	87.63	179.21
	Total Expenses (IV)	75.93	36.16	208.92	112.09	413.92	534.41
V	Profit/(loss) before exceptional items and tax (I- IV)	(3.91)	(35.86)	(5.43)	(39.77)	2.82	(156.13)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	(3.91)	(35.86)	(5.43)	(39.77)	2.82	(156.13)
VIII	Tax Expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	10.27
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(3.91)	(35.86)	(5.43)	(39.77)	2.82	(166.40)
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XII	Profit/(loss) for the period (IX+XII)	(3.91)	(35.86)	(5.43)	(39.77)	2.82	(166.40)
XIII	Other Comprehensive Income						
XIV	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(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 be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(3.91)	(35.86)	(5.43)	(39.77)	2.82	(166.40)
	Paid up Equity Share Capital (No of Shares)	110,243,100.00	110,243,100.00	110,243,100.00	110,243,100.00	110,243,100.00	110,243,100.00
	Face Value	1.00	1.00	1.00	1.00	1.00	1.00
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	(0.00)	(0.03)	(0.00)	(0.04)	0.00	(0.15)
	(2) Diluted	(0.00)	(0.03)	(0.00)	(0.04)	0.00	(0.15)
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	(0.00)	(0.03)	(0.00)	(0.04)	0.00	(0.15)
	(2) Diluted	(0.00)	(0.03)	(0.00)	(0.04)	0.00	(0.15)

Note:

1	The Statement of unaudited Financial Result for the Quarter and Half Year Ended September 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2021
2	The previous period figures have been regrouped wherever necessary.
3	The Statutory Auditors of the Company have carried out a "Auditor Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4	The Company has adopted Indian Accounting Standards (Ind AS) with effect from 01st April, 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
5	The above results for the Quarter and Half Year Ended September 30, 2021 along with Limited Review Report has been approved by the Board of Directors of the Company on 14th November, 2021
6	The Company has assessed the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of Receivables, Inventories, Investments and other assets / liabilities. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial results has used internal and external sources of Information. As on current date, the Company has concluded that the Impact of COVID - 19 is not material based on these estimates.

For and behalf of Board of Viaan Industries Ltd

Ripu
Sudan
Kundra

Ripu Sudan Kundra
Director
(DIN: 01785303)



Place: Mumbai
Date: 14.11.2021

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Standalone Statement of Assets and Liabilities for Companies

[Rs. in lakhs]

Standalone Statement of Assets and Liabilities		30th September 2021	31st March 2021
		Un-audited	Audited
A	ASSETS		
1	Non - Current Assets		
	(a) Property, Plant and Equipment	24.55	72.10
	(b) Capital Work- in - Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Intangible Assets under Development	-	-
	(e) Investments in Subsidiary, Joint Ventures and Associate	-	-
	(f) Non - Current Financial Assets	-	-
	(i) Non - Current Investments	2.29	2.23
	(ii) Non - Current Trade Receivables	-	-
	(iii) Non - Current Loans	-	-
	(iv) Other Non - Current Financial Assets	-	-
	Total Non - Current Financial Assets	-	-
	(g) Deferred Tax Assets (Net)	-	-
	(h) Other Non - Current Assets	-	-
	Total Non - Current Assets	26.84	74.33
2	Current Assets		
	(a) Inventories	53.31	49.31
	(b) Current Financial Assets	-	-
	(i) Current Investments	-	-
	(ii) Trade Receivables	311.44	260.58
	(iii) Cash and Cash Equivalents	-	4.87
	(iv) Bank Balance other than Cash and Cash Equivalents	3.51	-
	(v) Current Loans	711.47	-
	(vi) Other Current Financial Assets	-	768.52
	Total Current Financial Assets	1,079.74	1,083.28
	(c) Current Tax Assets (Net)	-	-
	(d) Other Current Financial Assets	-	-
	Total Current Assets	1,079.74	1,083.28
	Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets		
3	Total Assets	1,106.58	1,157.61
B	EQUITY AND LIABILITIES		
1	EQUITY		
	Equity Attributable to Owner of Parent		
	(a) Equity Share Capital	1,102.43	1,102.43
	(b) Other Equity	(1,425.51)	(1,348.37)
	Total Equity Attributable to Owner of Parent	(323.08)	(245.94)
	(c) Non Controlling Interest	-	-
	Total Equity	(323.08)	(245.94)
2	LIABILITIES		
	Non - Current Liabilities		
	(a) Non - Current Financial Liabilities		
	(i) Borrowings	-	1,155.17
	(ii) Trade Payables	-	-
	(iii) Other Non - Current Financial Liabilities	-	-
	Total Non - Current Financial Liabilities	-	1,155.17
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (Net)	-	-
	(d) Deferred Government Grants	-	-
	(e) Other Non - Current Liabilities	-	-
	Total Non - Current Liabilities	-	1,155.17
3	Current Liabilities		
	(a) Current Financial liabilities		
	(i) Borrowings	1,151.65	-
	(ii) Trade Payables	205.49	200.13
	(iii) Other Current Financial Liabilities	20.39	17.10
	Total Current Financial Liabilities	1,377.53	217.23
	(b) Other Current Liabilities	-	-
	(c) Provisions	52.13	31.15
	(e) Current Tax Liabilities (Net)	-	-
	(f) Deferred Government Grants	-	-
	Total Current Liabilities	1,429.66	248.38
	Liabilities directly associated with assets in disposal group classed as held for sale	-	-
4	Regulatory deferral account credit balance and related deferred tax liability	-	-
5	Total Liabilities	1,429.66	1,403.55
	Total Equity and Liabilities	1,106.58	1,157.61

For and behalf of Board of Viaan Industries Ltd

Ripu
Sudan
Kundra

Ripu Sudan Kundra
Director
(DIN: 01785303)

Place: Mumbai
Date: 14.11.2021



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Standalone Audited Statement of Cash flow Statement for Quarter and Half Year Ended September 30, 2021

(Rs. in lakhs)

Particulars	30th September 2021	30th September 2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) Before Tax	(39.77)	2.82
Adjustments for:	-	
Depreciation	9.77	7.44
Foreign Exchange Loss		0.68
Interest Income	(0.06)	(2.69)
Discount Received		(4.55)
Sundry Balances Written Off		(13.28)
Interest Paid on Loans	51.76	1.50
CASH GENERATED BEFORE WORKING CAPITAL CHANGES	21.70	(8.08)
Adjustments for:	-	
(Increase)/Decrease in Trade Receivables	(50.87)	(237.06)
(Increase)/Decrease in Inventories	(4.00)	
(Increase)/Decrease in Other Currents Assets	57.05	
(Increase)/Decrease in Other Non Currents Assets	-	
(Increase)/Decrease in Short term Loans & Advance Asset	-	
Increase/(Decrease) in Other Current Liabilities	3.29	0.13
Increase/(Decrease) in Trade Payables	5.36	(96.92)
Increase/(Decrease) in Short Term Provisions	20.98	(18.29)
	-	
CASH GENERATED FROM OPERATIONS	53.52	(360.22)
Taxes Paid (Net of Refunds)	37.37	-
NET CASH (USED IN) / GENERATED FROM OPERATING ACTIVITIES (A)	16.15	(360.22)
	-	
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale Of Investments	-	
Increase/(Decrease) in Investments	(0.06)	
Interest on FD	0.06	
Purchase of Fixed Assets	(2.98)	(0.87)
Sale of Fixed Assets	40.75	
	-	
NET CASH FLOW (USED IN) / GENERATED FROM INVESTING ACTIVITIES (B)	37.78	(0.87)
	-	
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	(3.52)	331.63
Interest Paid	-	
Proceeds from Issue of Shares	-	33.00
Interest on Loans & Advances	(51.76)	
	-	
NET CASH (USED IN) / GENERATED FROM FINANCING ACTIVITIES (C)	(17.51)	364.63
	-	
Net Increase in Cash and Cash Equivalents (A+B+C)	(1.36)	3.53
Add: Cash and Cash Equivalents at the beginning of the Year	4.87	12.83
Cash and Cash Equivalents at the end of the Half Year	3.51	9.30



Place: Mumbai
Date: 14.11.2021

For and behalf of Board of Viaan Industries Ltd

Ripu
Sudan
Kundra

Ripu Sudan Kundra
Director
(DIN: 01785303)

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Audited Standalone Segment Information for the Quarter and Half Year Ended September 30, 2021

[Rs. in lakhs]

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2021	30th June 2021	30th September 2020	30th September 2021	30th September 2020	31st March 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Trading Activities			173.61	-	335.03	335.02
(b) Entertainment, Media & Technology	70.26	0.27	15.39	70.53	29.83	22.86
(c) Unallocated	1.76	0.03	0.02	1.79	39.44	20.39
Total	72.02	0.30	189.02	72.32	404.30	378.27
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	72.02	0.30	189.02	72.32	404.30	378.27
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#						
(a) Trading Activities			38.25	-	38.25	
(b) Entertainment, Media & Technology	47.85	(35.86)	3.13	11.99	4.00	
(c) Unallocated			0.02	-	7.40	(156.13)
Total	47.85	(35.86)	41.40	11.99	49.65	(156.13)
Less: i) Interest**	51.76	-	-	51.76	-	-
(ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
(iii) Un-allocable income	-	-	-	-	-	-
Total Profit Before Tax	(3.91)	(35.86)	41.40	(39.77)	49.65	(156.13)
3. Capital Employed (Segment assets)						
(a) Trading Activities	-	-	-	-	-	-
(b) Entertainment, Media & Technology	-	-	-	-	-	-
(c) Unallocated	-	-	-	-	-	-
3. Capital Employed (Segment Liabilities)						
(a) Trading Activities	-	-	-	-	-	-
(b) Entertainment, Media & Technology	-	-	-	-	-	-
(c) Unallocated	-	-	-	-	-	-
Total						

*strike off whichever is not applicable

Profit/loss before tax and after interest in case of segments having operations which are primarily of financial nature.

** Other than the interest pertaining to the segments having operations which are primarily of financial nature.



Ripu
Sudan
Kundra

Digitally signed by Ripu Sudan Kundra
DN: cn=Ripu Sudan Kundra, o=VIAAN INDUSTRIES LIMITED, email=ripu.sudan.kundra@vianind.com, c=IN
c=IN, o=VIAAN INDUSTRIES LIMITED, email=ripu.sudan.kundra@vianind.com, c=IN
Date: 2021.11.14 10:13:44 +05'30'

Bansal Bansal & Co.

Chartered Accountants

Limited Review Report on Unaudited quarterly and Year to Date standalone financial results of Viaan Industries Limited under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF
VIAAN INDUSTRIES LTD

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of VIAAN INDUSTRIES LTD. ("the Company") for the quarter ended 30 September 2021 and year-to-date results for the period from 01 April 2021 to 30 September 2021 together with notes thereon ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 the Company's personnel 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted and procedures performed as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying unaudited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of 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 Bansal Bansal & Co.
Chartered Accountants
FRN: 100986W

Pratik Kothari
Partner

Membership No.: 148445
UDIN: 21148445AAAAAQ7877

Place: MUMBAI
Dated: 14th November, 2021