



# VIAAN INDUSTRIES LTD

Racing Towards A Billion Hearts

**Date:- 25-02-2019**

**To,**

**BSE Limited**

The Corporate Relationship Department

P.J. Towers, 1<sup>st</sup> Floor,

Dalal Street,

Mumbai - 400 001.

**Sub: Standalone Unaudited Financial Result for the Quarter and nine months ended 31<sup>st</sup> December, 2018 along with segment Reporting.**

**Ref:- Viaan Industries Limited (BSE Scrip Code:- 537524).**

Dear Sir/Madam,

Please find attached Standalone Unaudited Financial Result along with Segment reporting for the Quarter and nine months ended 31<sup>st</sup> December, 2018 along with Limited Review Report for the Quarter ended 31<sup>st</sup> December, 2018.

Kindly take a note of the same.

Thanking you,

**For Viaan Industries Limited**

**Darshit Shah**  
**(Executive Director/ CFO)**  
**DIN:-06614591**



**VIAAN INDUSTRIES LIMITED**
**L52100MH1982PLC291306**
**B-804, 8th Floor, Hubtown Solaris, Opp Telli Galli, Andheri East, Mumbai-400069**
**Email Id: info@v-ind.com , Contact No.022-49179999**
**Statement of Unaudited Financial Result for the Quarter and Nine Months ended 31st December, 2018-Standalone**
*(Rupees in lacs)*

|       | Particulars   | Quarter ended       |                      |                     | Nine Month ended    |                     | Year ended       |
|-------|---|---------------------|----------------------|---------------------|---------------------|---------------------|------------------|
|       |   | 31st December, 2018 | 30th September, 2018 | 31st December, 2017 | 31st December, 2018 | 31st December, 2017 | 31st March, 2018 |
|       | <b>REVENUE</b>  | Unaudited           | Unaudited            | Unaudited           | Unaudited           | Unaudited           | Audited          |
| I     | Revenue From Operations   | 1,650.01            | 2,857.69             | 2,805.05            | 7,234.25            | 7,666.36            | 10,401.91        |
| II    | Other Income  | 1.38                | 8.40                 | 14.33               | 14.66               | 38.72               | 17.00            |
| III   | <b>Total Income (I+II)</b>  | <b>1,651.39</b>     | <b>2,866.09</b>      | <b>2,819.38</b>     | <b>7,248.91</b>     | <b>7,705.08</b>     | <b>10,418.91</b> |
| IV    | <b>EXPENSES</b>   |                     |                      |                     |                     |                     |                  |
|       | Cost of materials consumed  | -                   | -                    | -                   | -                   | -                   | -                |
|       | Purchases of Stock-in-Trade   | 1,200.41            | 2,527.14             | 1,602.02            | 6,154.10            | 5,855.70            | 8,600.11         |
|       | Changes in inventories of finished goods, Stock-in -Trade and work-in-progress  | (3.92)              | 21.69                | (11.36)             | (171.85)            | 0.57                | (953.05)         |
|       | Employee benefits expense   | 106.69              | 100.56               | 80.26               | 285.42              | 254.40              | 347.68           |
|       | Finance costs   | 2.63                | 1.79                 | 0.03                | 6.69                | 1.94                | 1.94             |
|       | Depreciation and amortization expense   | 11.04               | 10.85                | 10.41               | 32.78               | 26.20               | 35.12            |
|       | Other expenses  | 322.95              | 186.31               | 1,101.50            | 814.98              | 1,516.83            | 2,249.92         |
|       | <b>Total expenses (IV)</b>  | <b>1,639.80</b>     | <b>2,848.34</b>      | <b>2,782.86</b>     | <b>7,122.12</b>     | <b>7,655.63</b>     | <b>10,281.72</b> |
| V     | <b>Profit/(loss) before exceptional items and tax (I- IV)</b>   | <b>11.60</b>        | <b>17.75</b>         | <b>36.52</b>        | <b>126.79</b>       | <b>49.55</b>        | <b>137.19</b>    |
| VI    | Exceptional Items   | -                   | -                    | -                   | -                   | -                   | -                |
| VII   | <b>Profit/(loss) before tax (V-VI)</b>  | <b>11.60</b>        | <b>17.75</b>         | <b>36.52</b>        | <b>126.79</b>       | <b>49.55</b>        | <b>137.19</b>    |
| VIII  | Tax expense:  |                     |                      |                     |                     |                     |                  |
|       | (1) Current tax   | -                   | -                    | 10.55               | -                   | 14.46               | 33.72            |
|       | (2) Deferred tax  | -                   | -                    | (0.18)              | -                   | (4.16)              | (0.60)           |
| IX    | <b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>   | <b>11.60</b>        | <b>17.75</b>         | <b>26.16</b>        | <b>126.79</b>       | <b>39.25</b>        | <b>104.07</b>    |
| X     | Profit/(loss) from discontinued operations  | -                   | -                    | -                   | -                   | -                   | -                |
| XI    | Tax expense of discontinued operations  | -                   | -                    | -                   | -                   | -                   | -                |
| XII   | Profit/(loss) from Discontinued operations (after tax) (X-XI)   | -                   | -                    | -                   | -                   | -                   | -                |
| XIII  | <b>Profit/(loss) for the period (IX+XII)</b>  | <b>11.60</b>        | <b>17.75</b>         | <b>26.16</b>        | <b>126.79</b>       | <b>39.25</b>        | <b>104.07</b>    |
| XIV   | Other Comprehensive Income  | -                   | -                    | -                   | -                   | -                   | -                |
|       | A (i) Items that will not be reclassified to profit or loss   | (0.75)              | 1.62                 | -                   | 0.76                | -                   | -                |
|       | (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    | <b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b> | <b>10.85</b>        | <b>19.38</b>         | <b>26.16</b>        | <b>127.55</b>       | <b>39.25</b>        | <b>104.07</b>    |
|       | Paid Up Equity Share Capital  | 1,095.83            | 1,081.17             | 1,081.17            | 1,095.83            | 1,081.17            | 1,081.17         |
|       | Face Value  | 1.00                | 1.00                 | 1.00                | 1.00                | 1.00                | 1.00             |
| XVI   | Earnings per equity share (for continuing operation):   |                     |                      |                     |                     |                     |                  |
|       | (1) Basic   | 0.0106              | 0.0180               | 0.0242              | 0.1186              | 0.0363              | 0.0963           |
|       | (2) Diluted   | 0.0106              | 0.0180               | 0.0242              | 0.1186              | 0.0363              | 0.0963           |
| XVII  | Earnings per equity share (for discontinued operation):   |                     |                      |                     |                     |                     |                  |
|       | (1) Basic   | -                   | -                    | -                   | -                   | -                   | -                |
|       | (2) Diluted   | -                   | -                    | -                   | -                   | -                   | -                |
| XVIII | Earnings per equity share (for discontinued & continuing operations)  |                     |                      |                     |                     |                     |                  |
|       | (1) Basic   | 0.0106              | 0.0180               | 0.0242              | 0.1186              | 0.0363              | 0.0963           |
|       | (2) Diluted   | 0.0106              | 0.0180               | 0.0242              | 0.1186              | 0.0363              | 0.0963           |

**Note:**

|   |  |
|---|--|
| 1 | The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 13th February 2019  |
| 2 | The previous period figures have been regrouped wherever necessary.  |
| 3 | The Statutory auditors of the Company have carried out a "Limited Review" 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 |
| 5 | The Provision for Current tax and deferred Tax will be made at the end of the year   |
| 6 | Allotment of 1465500 Fully convertible Debenture into Equity shares of the face value of Re. 1/- each issued at a price of Rs. 29/- per share including premium of Rs. 28/- per share, on a preferential basis on 13 <sup>th</sup> November 2018.                  |

**For and behalf of Board Viaan Industries Limited**
**Place: Mumbai  
Date: 13/02/2019**
**Name: Darshit Shah  
Designation: Executive Director & CFO  
DIN:06614591**


**VIAAN INDUSTRIES LIMITED**  
**L52100MH1982PLC291306**  
**B-804, 8th Floor, Hubtown Solaris, Opp Telli Galli, Andheri East, Mumbai-400069**  
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**Unaudited Segment Information for the Quarter ended 31st December 2018-Standalone**

| Particulars   | Quarter Ended       |                     |                    | Nine months ended  |                    | (Rupees in lacs)            |
|---|---------------------|---------------------|--------------------|--------------------|--------------------|-----------------------------|
|   | 31st december, 2018 | 30th September 2018 | 31st December 2017 | 31st December 2018 | 31st December 2017 | Year Ended 31st March, 2018 |
| 1. Segment Revenue<br>(net sale/income from each segment should be disclosed under this head) |                     |                     |                    |                    |                    |                             |
| (a) Trading Activities  | 1,150.83            | 2,527.09            | 1,586.55           | 6,103.48           | 2,907.88           | 2,265.52                    |
| (b) Entertainment Media & Technology  | 499.18              | 330.60              | 1,218.50           | 1,135.64           | 2,128.50           | 471.27                      |
| (c) Unallocated   | 1.38                | 10.03               | 14.33              | 11.41              | 344.48             | -                           |
| Total   | 1,651.40            | 2,867.72            | 2,819.38           | 7,250.53           | 5,380.86           | 2,736.79                    |
| Less: Inter Segment Revenue   | -                   | -                   | -                  | -                  | -                  | -                           |
| Net sales/Income From Operations  | 1,651.40            | 2,867.72            | 2,819.38           | 7,250.53           | 5,380.86           | 2,736.79                    |
| 2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#          |                     |                     |                    |                    |                    |                             |
| (a) Trading Activities  | 2.83                | 6.03                | 4.47               | 0.15               | 10.16              | 13.55                       |
| (b) Entertainment Media & Technology  | 201.83              | 225.23              | 92.27              | 633.41             | 258.38             | 78.41                       |
| (c) Unallocated   | (193.82)            | (190.20)            | (60.18)            | (484.20)           | (228.60)           | -                           |
| Total   | 10.84               | 41.07               | 36.55              | 149.37             | 39.94              | 91.96                       |
| Less: i) Interest**   |                     |                     |                    |                    |                    |                             |
| (ii) Other Un-allocable Expenditure net off   | -                   | (21.70)             | 0.03               | (21.70)            | (1.73)             | -                           |
| (iii) Un-allocable income   | -                   | -                   | -                  | -                  | (3.12)             | -                           |
| Total Profit Before Tax   | 10.84               | 19.38               | 36.52              | 127.67             | 35.09              | 91.96                       |

\*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.







**SEKHRI KANODIA & ASSOCIATES**

**Chartered Accountants**

603A Brookhill Towers, 3<sup>rd</sup> cross Rd, Lokhandwala complex, Andheri(W), Mumbai 400053.  
Tel: 26324210, 26366300. Fax: 26361772.

E-mail - [sekhric@rediffmail.com](mailto:sekhric@rediffmail.com), [sekhri@skaindia.in](mailto:sekhri@skaindia.in) website : [skaindia.in](http://skaindia.in)

**Annexure V**

**Limited Review Report on Quarterly Unaudited Financial Result of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.**

To

The Board of Directors of Viaan Industries Limited  
B/804, 8<sup>th</sup> Floor, Hubtown Solaris, Andheri (East) - 400069

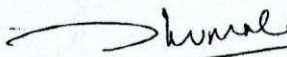
We have reviewed the accompanying statement of **Unaudited Standalone Financial results** of Viaan Industries Limited for the period ended **September 18 to December 18**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these unaudited financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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 Sekhri Kanodia & Associates.  
CHARTERED ACCOUNTANTS  
FRN 109389W



  
CA Sanjeev Kumar Chopra  
Partner  
M.No. 131611

Place: Mumbai  
Date: 13<sup>th</sup> February, 2019