

VIAAN INDUSTRIES LIMITED

CIN: L35100MH1982PLC264042

Regd Office: Lotus Grandeur, 1501 / 1502, Veera Desai Road Extension, Andheri [West], Mumbai - 400053
Email: info@v-ind.com Tel: 022 - 6229 9999 Website: www.v-ind.com

Statement of Standalone Unaudited Financial Result for the quarter and nine months ended 31st December, 2020 - Standalone

(Rupees in Lacs)

	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31st December, 2020	30th September 2020	31st December, 2019	31st December, 2020	31st December, 2019	31st March, 2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	-13.14	189.01	295.58	351.74	1,141.60	1,161.23
II	Other Income	0.01	14.47	9.32	51.87	80.05	26.08
III	Total Income (I+II)	-13.13	203.48	304.90	403.61	1,221.65	1,187.31
IV	EXPENSES						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	135.36	36.73	296.78	594.83	615.32
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	532.25	-	250.88	1,410.03
	Employee benefits expense	11.48	12.95	68.31	35.29	223.58	266.88
	Finance costs	0.52	0.63	1.51	2.02	5.40	6.59
	Depreciation and amortization expense	2.00	2.07	7.19	6.20	21.98	32.91
	Other expenses	62.27	57.91	379.17	149.90	893.81	1,356.64
	Total expenses (IV)	76.27	208.92	1,025.14	490.19	1,990.49	3,688.37
V	Profit/(loss) before exceptional items and tax (I- IV)	-89.40	-5.43	-720.24	-86.58	-768.85	-2,501.06
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	-89.40	-5.43	-720.24	-86.58	-768.85	-2,501.06
VIII	Tax expense:	-	-	-	-	-	-
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	-89.40	-5.43	-720.24	-86.58	-768.85	-2,501.06
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	-89.40	-5.43	-720.24	-86.58	-768.85	-2,501.06
XIV	Other Comprehensive Income						
	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)	-89.40	-5.43	-720.24	-86.58	-768.85	-2,501.06
	Paid up Equity Share Capital (No of Shares)	11,02,43,100	11,02,43,100	11,02,43,100	11,02,43,100	11,02,43,100	11,02,43,100
	Face Value	1.00	1.00	1.00	1.00	1.00	1.00
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	-0.08	-0.00	-0.66	-0.08	-0.70	-2.28
	(2) Diluted	-0.08	-0.00	-0.66	-0.08	-0.70	-2.28
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	-0.08	-0.00	-0.66	-0.08	-0.70	-2.28
	(2) Diluted	-0.08	-0.00	-0.66	-0.08	-0.70	-2.28

Note:

1	The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 12th February 2021
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 Companies Act, 2013
5	Since subsidiary of the Company, i.e. Viaan Industries DMCC, has gone for liquidation, hence consolidation account will not be given from the current quarter onwards.

For and behalf of Board
VIAAN INDUSTRIES LIMITED

Ripu Sudan Kundra
Director
01785303



Place: Mumbai
Date: 12th February 2021

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Unaudited Standalone Segment Information for the Quarter ended 31st December, 2020

Particulars	Quarter ended			Nine Months Ended		(Rupees in Lacs)
	31st December, 2020	30th September 2020	31st December, 2019	31st December, 2020	31st December, 2019	Year Ended 31st March, 2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Trading Activities	-24.60	173.61	-	310.42	447.80	476.11
(b) Entertainment Media & Technology	11.46	15.39	295.58	41.29	897.82	685.12
(c) Unallocated	-	0.02	9.32	39.44	268.89	26.08
Total	-13.14	189.01	304.90	391.15	1,614.51	1,187.31
Less: Inter Segment Revenue	-	-	-	-	-	-
Net sales/Income From Operations	-13.14	189.01	304.90	391.15	1,614.51	1,187.31
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#						
(a) Trading Activities	-	38.25	-343.41	38.25	-448.94	34.28
(b) Entertainment Media & Technology	-89.41	3.13	-63.74	-85.41	38.97	-365.42
(c) Unallocated	-	0.02	-313.08	7.40	-358.88	-2,169.92
Total	-89.41	41.40	-720.24	-39.76	-768.86	-2,501.06
Less: i) Interest**	-	-	-	-	-	-
(ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
(iii) Un-allocable income	-	-	-	-	-	-
Total Profit Before Tax	-89.41	41.40	-720.24	-39.76	-768.86	-2,501.06
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.



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

To
THE BOARD OF DIRECTORS
Viaan Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **Viaan Industries Limited**. ("the Company") for the quarter ended December 31, 2020 and year to date from 01st April 2020 to 31st December, 2020 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, read with the Circular, 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



Jatin Bansal
Partner

Membership No.135399
UDIN: 21135399AAAACM7613

Place: MUMBAI
Dated: 12th February 2021