



VIAAN INDUSTRIES LTD.

Racing Towards A Billion **Hearts**

Date: 14th November 2024

The BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai- 400 001
Scrip Code- 537524

Dear Sirs,

Sub: un-audited financial statements for the half year and quarter ended 30th September 2024 along with the Limited review report thereon.

In continuation of our letter dated November, 11 2024 and pursuant to Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we attach the un-audited financial statements for the half year and quarter ended 30th September 2024 along with the Limited review report thereon.

The said financial statements were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

The Board meeting commenced at 6:00 P.M. and concluded at 7:30 P.M.

This is for your information and records.

Thanking you,

Yours faithfully,

For **Viaan Industries Limited**

Teena Goel Digitally signed by Teena Goel
Date: 2024.11.14 19:47:24
+05'30'

Ms. Teena Goel
Company Secretary & Compliance officer
Encl.: as above

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

Contact: 9999985400 |E-mail: Accounts1@redmaxindia.com

Website: www.v-ind.com |CIN No: L52100MH1982PLC291306

Independent Auditor's Limited Review Report on Standalone Un-audited financial results for the half year ended on 30th September, 2024 to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended.

**Review report to
The Board of Directors of
Viaan Industries Limited**

Dear Sirs,

Sub: Limited Review Report for the quarter and half year ended 30th September, 2024

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Viaan Industries Limited** (the "Company") for the quarter and the half year ended 30th September, 2024 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 (ICAI). 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 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.

5. Other Matters

The trading of the equity shares of the company is temporary restricted/suspended on BSE due to procedural reasons.

Our opinion is not modified in respect of this matter.

For Ashwani & Associates
Chartered Accountants
FRN: 000497N

Nitin Gupta


CA NITIN GUPTA
PARTNER
M.No. 511783

Place: New Delhi

Date: 14.11.2024

UDIN: 24511783BKGZWX1994

VIAAN INDUSTRIES LIMITED

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

(CIN No. : L52100MH1982PLC291306)

Statement of Assets & Liabilities and Audited Results for the period ended 30.09.2024

(Amount in Lakhs)

Particulars	As at 30-09-2024	As at 31-03-2024
	UnAudited	Audited
A. ASSETS		
1. Non-current assets		
(a) Property Plant and Equipment	-	-
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other financial assets	-	-
(c) Deferred tax assets (net)	-	-
Total - Non-current assets	-	-
2. Current assets		
(a) Inventories		
(b) Financial Assets		
(i) Other investments		10.54
(ii) Trade receivables	10.55	100.00
(iii) Loans and advances	0.16	110.54
(iv) Cash and cash equivalents	10.71	
(c) Other current assets		
Total - Current assets	10.71	110.54
TOTAL-ASSETS		
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Share capital*	100.00	100.00
(b) Other Equity	(110.49)	(90.46)
Total Equity	(10.49)	9.55
2. Non-current liabilities		
(a) Financial Liabilities		
(i) Loans	-	-
(ii) Other Financial Liabilities	-	-
Total - Non-Current liabilities	-	-
3. Current liabilities		
(a) Financial Liabilities	9.89	75.00
(i) Borrowings	0.37	-
(ii) Trade payables	10.48	6.00
(iii) Other Financial Liabilities	0.46	20.00
(b) Other current liabilities	-	
(c) Provisions	21.20	100.99
Total - Current liabilities	10.71	110.54
TOTAL-EQUITY AND LIABILITIES		

As per our attached report of Even Date
For Ashwani & Associates
Chartered Accountants
Firm Registration No. 000497N

Nitin Gupta
Partner
Membership No. 511783

Place : New Delhi
Date : 14-11-2024

For and on Behalf of Board of Directors

Ghanshyam Shukla
Director
DIN: 07773969

Place: Delhi
Date : 14-11-2024

Hemant Jindal
Managing Director
DIN: 00238742

Place: Delhi
Date : 14-11-2024

VIAAN INDUSTRIES LIMITED

Saisha Bungalow No.10/87, Mhada, SVP Nagar, Janki Devi School Road, Versova, Andheri, West, Mumbai City
Mumbai, Maharashtra, India, 400053
(CIN No. : L52100MH1982PLC291306)

Un-Audited Financial Results for the Quarter ended September 30, 2024

(Amount in Lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ending
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Un Audited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	0	0.00	0.00	0.00	0.00	0.45
II	Other Income	0	0.00	0.00	0.00	0.00	
III	Total Income from operations (net)	0.00	0.00	0.00	0.00	0.00	0.45
IV	Expenses						
	Operating Cost						
	Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, work in progress and stock in trade						
	Employee Benefit expenses	1.90	0.00	0.00	1.90	0.00	0.00
	Finance costs	0.01	0.00	0.00	0.01	0.02	0.02
	Depreciation and amortisation expenses						
	Other Expenses	8.12	0.00	0.08	8.12	5.12	28.12
	Total Expenses (IV)	10.03	0.00	0.08	10.03	5.14	28.14
V	Profit/(Loss) before exceptional items (III-IV)	(10.03)	(0.00)	(0.08)	(10.03)	(5.14)	(27.69)
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	
	Prior Period Expenses	0.00	0.00	0	0.00	0.00	
VII	Profit/(Loss) before tax (V-VI)	(10.03)	(0.00)	(0.08)	(10.03)	(5.14)	(27.69)
VIII	Tax Expenses						
	(1) Current tax	0.00	0.00	0.00	0.00	-	-
	(2) Tax expense earlier year	0.00	0.00	0.00	0.00	-	-
	(3) Deferred tax Assets/Liability	0.00	0.00	0.00	0.00	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(10.03)	(0.00)	(0.08)	(10.03)	(5.14)	(27.69)
X	Profit/(Loss) for the period from discontinuing operations	0	0	0	0	0	-
XI	Tax expenses of discontinued operations	0	0	0	0	0	-
XII	Profit/(Loss) for the period from discontinued operations (after tax) (X-XI)						
XIII	Profit/(Loss) for the period (IX-XII)	(10.03)	(0.00)	(0.08)	(10.03)	(5.14)	(27.69)
XIV	Other Comprehensive Income						
	A. (I) Items that will not be reclassified to profit or loss		0	0	-	-	-
	(II) Income tax related 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 related 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)	(10.03)	(0.00)	(0.08)	(10.03)	(5.14)	(27.69)
	Weighted average number of Equity Shares Outstanding During the Period *	10000000.00	10000000.00	110243100.00	10000000.00	110243100.00	10000000.00
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
XVI	Earning per Equity Share (for continuing operations):						
	(1) Basic	(0.10)	(0.00)	(0.00)	(0.10)	(0.00)	(0.28)
	(2) Diluted	(0.10)	(0.00)	(0.00)	(0.10)	(0.00)	(0.28)
XVII	Earning per Equity Share (for discontinued operations):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earning per Equity Share (for continuing and discontinued operations):						
	(1) Basic	(0.10)	(0.00)	(0.00)	(0.10)	(0.00)	(0.28)
	(2) Diluted	(0.10)	(0.00)	(0.00)	(0.10)	(0.00)	(0.28)

Notes:-

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meetings held on dated 13 September 2024 and the statutory auditors of company have conducted a "Limited Review Report" of the above financial results for the quarter ended 30th September, 2024, in accordance with Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations 2015.
- As Per NCLT Orders Dated 06-02-2024, The Resolution Applicant(Hemant Jindal) was required to be issued respective number of shares as proposed.The Company is in process of coordinating with the regulatory bodies including BSE, SEBI and ROC, for the issuance of share capital to Hemant Jindal(in accordance with NCLT order). As on the Date of preparation of Quarterly result, the said has not been credited to respective shareholder.
- The Company has refunded to Kundan Care Products Limited amount received in F.Y 2022. Since Balance sheet For the Financial Year 2023 was not finalized, The amount has been refunded and amount of RS 10 Lakh has been written off against Capital Reserve.
- The previous period and year figures have been regrouped/ reclassified wherever necessary.

As per our attached report of Even Date
For Ashwani & Associates
Chartered Accountants
Firm Registration No. 000497N



Nitin Gupta
Partner
Membership No. 511783

Place : New Delhi
Date : 14-11-2024

For and on Behalf of Board of Directors

Ghanshyam Shukla
Director
DIN: 07773969

Place: Delhi
Date : 14-11-2024

Hemant Jindal
Managing Director
DIN: 00238742

Place: Delhi
Date : 14-11-2024

Viaan Industries Limited

CIN: L52100MH1982PLC291306

Unaudited Consolidated Cash Flow Statement for the period ended September 30, 2024

Amount Rupee in Lakhs

	For the Half Year Ended September 30, 2024	For the Year Ended March 31, 2024
A. Cash Flows From Operating Activities:		
Profit(loss) before tax from operation	-10.03	-27.69
Adjustments to reconcile profit before tax to cash used in operating activities		
Depreciation and amortization expenses	0.01	0.02
Finance Cost (net of capitalisation)	(10.00)	(9.99)
Adjustment of earlier year		2,178.10
Adjustments for (increase) /decrease in Operating Assets:		
Inventory	-	53.31
Trade Receivables	-	65.72
Other Current Assets	99.84	61.08
Adjustments for increase/(decrease) in Operating Liabilities:		
Trade Payables	0.37	-72.43
Other Financial Liabilities	4.48	-66.98
Other Current Liabilities	(19.54)	(14.69)
Net Cash generated from (used in) Operating Activities	65.13	2,059.09
B. Cash Flows From Investing Activities :		
Capital expenditure on Property, Plant & Equipments	-	11.06
Net Cash flow generated from (used in) Investing Activities	-	11.06
C. Cash Flows From Financing Activities		
Proccds from issue of Equity Shares	-	-1,002.43
Repayment of Long Term Borrowing/Short Tem Borrowing	(65.11)	-1,076.66
Finance Cost	(0.01)	-0.02
Net Cash Generated By Financing Activities	(65.12)	-2,079.11
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	0.01	-8.96
Cash and Cash Equivalents at 1st April (Beginning of the period)	10.54	19.50
Cash and Cash Equivalents at 30th September (End of the period)	10.55	10.54
Notes	At	At
Cash and Cash Equivalents include:	30th September, 2024	31st March 2024
Cal Balances with banks		
(i) In Current Accounts	10.55	10.54

As per our attached report of Even Date

For Ashwani & Associates

Chartered Accountants

Firm Registration No. 000497N

Nitin Gupta
Partner
Membership No. 511783

Place : New Delhi

Date :14-11-2024

For and on behalf of Board of Directors of
Viaan Industries Limited

Hemant Jindal
Managing Director
DIN No. 00238742

Ghanshyam Shukla
Director
DIN: 07773969