



# VIAAN INDUSTRIES LTD

*Racing Towards A Billion Hearts*

To,  
BSE Limited  
The Corporate Relationship Department  
P.J. Towers, 1<sup>st</sup> Floor,  
Dalal Street,  
Mumbai – 400001

Date: - 28/05/2019

Sub: - Annual Audited Standalone Financial Results of the Company

Ref:- Viaan Industries Limited:- Scrip code- 537524.

Dear Sir,

This is to inform you that the Board of Directors of the Company, at their meeting held today at 3:30 P.M. has Approved the Audited Standalone Financial results of the Company for the quarter and year ended 31st March 2019.

The above financial Results along with the Auditor's Report on the Financial Results are enclosed herewith.

We hereby declare that the Statutory Auditors of the Company have issued their audit report with unmodified opinion.

The meeting of the Board of Directors was concluded at 8.15 p.m.

Kindly take the same on your records.

Thanking you,

For Viaan Industries Ltd

Darshit Shah

(CFO/ Executive Director)

DIN: 06614591



Encl.: Audited Financial Result for March 2019  
Auditor Report

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 Audited Financial Result for the quarter and year ended 31st March, 2019-STANDALONE

(Rupees in lacs)

	Particulars	Quarter ended			Year ended	
		31st March 2019	31st Dec' 2018	31st March 2018	31st March 2019	31st March 2018
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	505.66	1,650.01	2,712.59	7,739.91	10,401.91
II	Other Income	2.23	1.38	1.24	6.13	17.00
III	<b>Total Income (I+II)</b>	<b>507.89</b>	<b>1,651.39</b>	<b>2,713.83</b>	<b>7,746.04</b>	<b>10,418.91</b>
IV	<b>EXPENSES</b>					
	Cost of materials consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	242.31	1,200.41	2,744.41	7,244.51	8,600.11
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-243.11	-3.92	-953.62	-414.95	-953.05
	Employee benefits expense	120.89	106.69	93.28	406.32	347.68
	Finance costs	2.37	2.63	-	9.06	1.94
	Depreciation and amortization expense	11.19	11.04	8.92	43.97	35.12
	Other expenses	487.13	322.95	733.09	443.13	2,249.92
	<b>Total expenses (IV)</b>	<b>620.78</b>	<b>1,639.80</b>	<b>2,626.08</b>	<b>7,732.04</b>	<b>10,281.72</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	-112.89	11.60	87.75	14.01	137.19
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	-112.89	11.60	87.75	14.01	137.19
VIII	Tax expense:					
	(1) Current tax	12.84	-	19.31	12.84	33.72
	(2) Deferred tax	9.07	-	3.55	9.07	-0.60
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	-116.66	11.60	64.89	10.24	104.07
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)	-116.66	11.60	64.89	10.24	104.07
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-0.13	-0.75	-0.04	0.57	-
	(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>-116.79</b>	<b>10.85</b>	<b>64.85</b>	<b>10.81</b>	<b>104.07</b>
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	-0.1080	0.0106	0.0600	0.0099	0.0963
	(2) Diluted	-0.1080	0.0106	0.0600	0.0099	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	-0.1080	0.0106	0.0600	0.0099	0.0963
	(2) Diluted	-0.1080	0.0106	0.0600	0.0099	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 28th May, 2019
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 01 <sup>st</sup> 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 & year ended 31st March, 2019 along with Auditor Report has been approved by the Board of Directors of the Company.

For and behalf of Board Viaan Industries Limited



Name: Darshit Shah  
Designation: Executive Director & CFO  
DIN:06614591

Date: 28/05/2019  
Place: Mumbai



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Standalone Statement of Assets and Liabilities		As at 31st March 2019 (Audited)	As at 31st March, 2018 (Audited)
<b>A</b>	<b>ASSET</b>		
1	<b>Non-current assets</b>		
	(a) Property, plant and equipment	91,90,447	66,97,063
	(b) Capital work-in-progress		-
	(c) Goodwill		-
	(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	21,03,736	20,43,348
	(ii) Non-current Trade receivables		-
	(iii) Non-current Loans		-
	(iv) Other Non-current financial assets		-
	<b>Total non-current financial assets</b>	<b>1,12,94,183</b>	<b>87,40,411</b>
	(g) Deferred tax assets (net)	10,27,132	1,19,887
	(h) Other non-current assets	25,05,790	27,99,400
	<b>Total non-current assets</b>	<b>1,48,27,105</b>	<b>1,16,59,698</b>
2	<b>Current Assets</b>		
	(a) Inventories	14,10,02,652	9,95,08,015
	(b) Current financial assets		
	(i) Current Investments	57,25,000	57,25,000
	(ii) Trade receivables	18,11,09,977	42,01,63,614
	(iii) Cash and cash equivalents	17,21,926	13,74,766
	(iv) Bank Balance other than cash and cash equivalents	-	-
	(v) Current Loans	-	-
	(vi) Other current financial assets	9,05,76,995	8,59,75,454
	<b>Total current financial assets</b>	<b>42,01,36,550</b>	<b>61,27,46,849</b>
	(c) Current tax assets (net)		-
	(d) Other current financial assets		-
	<b>Total Current assets</b>	<b>42,01,36,550</b>	<b>61,27,46,849</b>
	Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets		
3	<b>Total Assets</b>	<b>43,49,63,655</b>	<b>62,44,06,547</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>EQUITY</b>		
	<b>Equity attributable to owner of parent</b>		
	(a) Equity share Capital	10,95,83,100	10,81,17,600
	(b) Other equity	12,92,69,072	11,56,46,784
	<b>Total Equity attributable to owner of parent</b>	<b>23,88,52,172</b>	<b>22,37,64,384</b>
	(c) Non controlling interest		
	<b>Total Equity</b>	<b>23,88,52,172</b>	<b>22,37,64,384</b>
2	<b>LIABILITIES</b>		
	<b>Non-current liabilities</b>		
	<b>(a) Non-current financial liabilities</b>		
	(i) Borrowings		-
	(ii) Trade Payables		-
	(iii) Other non-current financial liabilities		14,65,500
	<b>Total non-current liabilities</b>	<b>-</b>	<b>14,65,500</b>
	(b) Provisions		
	(c) Deferred tax liabilities (net)		
	(d) Deferred government grants		
	(e) Other non-current liabilities		
	<b>Total non-current liabilities</b>		
3	<b>Current liabilities</b>		
	<b>(a) Current Financial Liabilities</b>		
	(i) Borrowings	77,53,336	-
	(ii) Trade payables	16,28,02,428	38,34,61,964
	(iii) Other current financial liabilities	1,30,17,124	86,75,384
	<b>Total current financial liabilities</b>	<b>18,35,72,888</b>	<b>39,21,37,348</b>
	(b) Other current liabilities		
	(c) provisions	1,25,38,595	70,39,315
	(e) Current tax liabilities (Net)		-
	(f) Deferred government grants		-
	<b>Total current liabilities</b>	<b>1,25,38,595</b>	<b>70,39,315</b>
	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balance and related deferred tax liability		
5	<b>Total liabilities</b>	<b>19,61,11,483</b>	<b>40,06,42,163</b>
	<b>Total Equity and Liabilities</b>	<b>43,49,63,655</b>	<b>62,44,06,547</b>



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Audited Standalone Segment Information for the year Ended 31st March, 2019

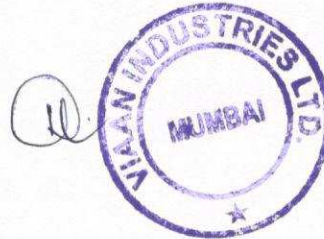
(Rupees in lacs)

Particulars	Quarter Ended			Year ended	
	31st March 2019	31st Dec' 2018	31st March 2018	31st March 2019	31st March 2018
	Unaudited	Unaudited	Unaudited	Audited	Audited
<b>1. Segment Revenue</b> (net sale/income from each segment should be disclosed under this head)					
(a) Trading Activities	199.17	1,150.83	2,260.86	6,302.65	7,191.43
(b) Entertainment Media & Technology	306.49	499.18	471.27	1,442.13	2,879.86
d) Unallocated	250.04	1.38	-	261.45	347.63
<b>Total</b>	<b>755.70</b>	<b>1,651.40</b>	<b>2,732.13</b>	<b>8,006.23</b>	<b>10,418.91</b>
Less: Inter Segment Revenue		-	-		-
<b>Net sales/Income From Operations</b>	<b>755.70</b>	<b>1,651.40</b>	<b>2,732.13</b>	<b>8,006.23</b>	<b>10,418.91</b>
<b>2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#</b>					
(a) Trading Activities	-27.23	2.83	13.55	-27.07	39.71
(b) Entertainment Media & Technology	-86.33	201.83	78.41	547.09	383.14
d) Unallocated	0.41	-193.82		-483.74	-285.63
<b>Total</b>	<b>-113.14</b>	<b>10.84</b>	<b>91.97</b>	<b>36.27</b>	<b>137.22</b>
Less: i) Interest**	-	-			
(ii) Other Un-allocable Expenditure net off	-	-		-21.70	
(iii) Un-allocable income	-	-			
<b>Total Profit Before Tax</b>	<b>-113.14</b>	<b>10.84</b>	<b>91.97</b>	<b>14.57</b>	<b>137.22</b>

\*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 (Andheri Office)

603A Brookhill Towers, 3<sup>rd</sup> cross Rd, Lokhandwala complex, Andheri(W), Mumbai 400053.

Tel: 26324210, 26366300. Fax: 26361772.

E-mail – [sekhri@skaindia.in](mailto:sekhri@skaindia.in) / [attul@skaindia.in](mailto:attul@skaindia.in) / website - <http://www.skaindia.in>

**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

TO THE BOARD OF DIRECTORS OF  
VIAAN INDUSTRIES LIMITED

We have audited the quarterly standalone financial results of Viaan Industries Limited for the quarter ended 31<sup>st</sup> March, 2019 and the year to date results for the period 1<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. 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 as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly standalone financial results as well as the year to date results are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31<sup>st</sup> March, 2019 as well as the year to date results for the period from 1<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019.

For Sekhri Kanodia & Associates.  
Chartered Accountants

  
CA Sanjeev Kumar Chopra  
Partner  
Membership No: 131611

Place of Signature: Mumbai  
Date: 28/05/2019