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Date: March 12, 2025

JSTRIES LTD.

Racing Towards A Billion Hearts

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

Dear Sirs,

Sub: Response to Remarks on Financial Statements for Period Ended March 31, 2024 regarding;

 Standalone Results - Cash Flow Statement for Standalone Results not received in Pdf. for Year Ended - March 2024
Standalone Results - Declaration or Statement of Impact of Audit Qualifications not submitted in Pdf for Year Ended - March 2024

Dear Sir / Madam,

We refer to your remarks dated January 22, 2025, regarding our financial statements for the period ended March 31, 2024, as posted on the communication dashboard.

In response, we are pleased to provide the following:

Standalone Results - Cash Flow Statement for Year Ended March 2024 (PDF attached)
Standalone Results - Declaration/Statement of Impact of Audit Qualifications for Year Ended March 2024 (PDF attached)

We kindly request that you take note of the enclosed statements and update your records accordingly.

Thanking you, Yours faithfully,

For Viaan Industries Limited

Ms. Teena Goel Company Secretary & Compliance officer

Encl. as above:

Viaan Industries Limited

CIN: L52100MH1982PLC291306

Cash Flow Statement for the year ended March 31, 2024

| | Year Ended March 31, 2024 | Year Ended March 31, 2023 |
|--|------------------------------|------------------------------|
| Cash Flows From Operating Activities: | (27,69,366.00) | (26,52,841.00) |
| Profit before tax | (27,03,505,505,607 | |
| Adjustments to reconcile profit before tax to cash used in operating | | |
| activities | | 7,38,575.00 |
| Depreciation and amortization expenses | 2,312.00 | 235.00 |
| Finance Cost | 21,78,09,640.00 | (38,94,831.00) |
| Adjustment of earlier year | 21,78,03,040.00 | (00)0 |
| Changes in assets and liabilities | 53,31,000.00 | |
| Decrease/(Increase) in Inventory | 65.72,147.00 | |
| Decrease/(Increase) in Trade Receivables | (72,42,805.00) | |
| Increase/(Decrease) in Trade Payables | (66,97,719.00) | (2,96,750.00) |
| Increase/(Decrease) In Other Financial Libilities | (1,32,04,190.00) | 33,24,404.00 |
| Increase/(Decrease) in Other Current Liabilities | 61,07,949.00 | 45,52,271.00 |
| Increase/(Decrease) in Other Current Assets | 20,59,08,968.00 | 17,71,063.00 |
| Net Cash used in Operating Activities | 20,55,50,500,500,000 | |
| Cash Flows From Investing Activities : | | |
| Increase/Decrease in Fixed Assets | 11,06,344.00 | |
| Realisation from Investment | 11 05 244 00 | |
| Net Cash used in Investing Activities | 11,06,344.00 | |
| Cash Flows From Financing Activities | | |
| Proceds from issue of Equity Shares | (10,02,43,100.00) | |
| Repayment of Long Term Borrowing/Short Tem Borrowing | (10,76,65,500.00) | |
| Finance Cost | (2,312.00) | |
| Net Cash Generated By Financing Activities | (20,79,10,912.00) | (255.00 |
| | (8,95,600.00) | 17,70,828.00 |
| Net Increase/(Decrease) in Cash and Cash Equivalents | 19,49,801.00 | • |
| Cash and Cash Equivalents at the Beginning of the period Cash and Cash Equivalents at the End of the period | 10,54,201.00 | |

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



Membership No. 084205

Place : New Delhi

Date: 13/09/2024

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

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HEMANT JINDAL Director DIN No. 00238742 MONIKA JINDAL Director DIN No. 07461151



Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted alongwith Annual Audited Financial Results – (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024

[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.

| Sl. No. | Particulars | Audited Figures (as reported before adjusting for qualifications) (In Rs.) | AdjustedFigures(audited figures afteradjustingforqualifications)(In Rs.) |
|------------|---|---|--|
| 1. | Turnover / Total income | 45,041 | N/A |
| 2. | Total Expenditure | 28,14,407 | N/A |
| 3. | Net Profit/(Loss) | (27,69,366) | N/A |
| 4. | Earnings Per Share | (0.28) | N/A |
| 5. | Total Assets | 1,10,54,201 | N/A |
| 6. | Total Liabilities | 1,10,54,201 | N/A |
| 7. | Net Worth | 9,54,201 | N/A |
| 8. | Any other financial item(s) (as felt appropriate by the management) | - | - |

II. Audit Qualification (each audit qualification separately):

| SI No. | Particulars | Remarks |
|--------|--|--------------------|
| a. | Details of Audit Qualification: | Not Applicable |
| b. | Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion | Unmodified Opinion |
| с. | Frequency of qualification: Whether appeared first time / repetitive / since how long continuing | Not Applicable |
| d. | For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: | Not Applicable |



Registered office: Saisha Bungalow No. 10/87, Mhada, SVP Nagar, Janki Devi School Road, Versova, Andheri West, Mumbai – 400053 Contact: +919999985400|E-mail: accounts1@redmaxindia.com Website: www.v-ind.com |CIN No: L52100MH1982PLC291306

| SI No. | Particulars | Remarks | | |
|--------|--|----------------|---|--|
| e. | For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification: | Not Applicable | | |
| | (ii) If management is unable to estimate the impact, reasons for the same: | Not Applicable | | |
| | (iii) Auditors' Comments on (i) or (ii) above: | Not Applicable | 1 | |
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III. Signatories

Monika Jindal Director DIN: 07461151

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Hemant Jindal Director DIN: 00238742

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For Ashwani & Associates **Chartered Accountants** Firm Registration No. 000497N ma Sanjeeva Narayan N 000497N Partner Membership No. UDIN! 24084205 BKAMVI 2206 084205 21/10/2024

Dated: