

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

Dt: 14.08.2024

BSE LIMITED

Phiroze Jeejeebhoy Towers

Dalal Street,

Mumbai – 400001

Dear Sir,

Sub: Outcome Board Meeting

Ref: Scrip code: 512479, Name: Virya Resources Ltd

The Meeting of Board of Directors of the Company held on Monday the 14th of August 2024, the Board inter-alia considered and approved the following:

1. Approved Un-Audited Financial Results of the Company for the quarter ended 30th June 2024. (Standalone) after approved by its Audit Committee. Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation 2015, a copy of the Un-Audited Financial Results of the Company for the quarter ended 30th June 2024 (Standalone) along with Limited Review Report of Auditors of the Company is enclosed herewith.

The aforesaid meeting commenced at 02.00 P.M. and concluded at 06.25 P.M. IST

Thanking you.

Yours faithfully,

For Virya Resources Limited

(formerly known as Gayatri Tissue & Papers Ltd)



V V Subrahmanyam

Director

Din 01029479

Encl: as above

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

CERTIFIED TRUE COPY OF THE RESOLUTIONS PASSED BY THE BOARD OF DIRECTORS OF VIRYA RESOURCES LIMITED AT THEIR MEETING HELD ON WEDNESDAY, AUGUST, 14TH 2024 AT CORPORATE OFFICE.

Approval of Unaudited Financial Results for the quarter ended June, 30th 2024 along with the Limited Review Report and Directors certification.

“RESOLVED THAT the Audited Financial Results of the Company for the quarter and year ended June, 30th 2024 prepared as per IND AS (based on book value and as per fair valuation) and placed before the Board be and is hereby approved and Mr. Candra Winoto Salim, Mr. V V Subrahmanyam, Directors of the Company be and is hereby authorized to sign / authenticate the same on behalf of the Board of the Company.

RESOLVED FURTHER THAT the Limited Review Report of the Auditors on the aforesaid Financial Results be and is hereby noted and taken on record.

RESOLVED FURTHER THAT the Directors of the Company be and are hereby severally authorized to file the same with the Bombay Stock Exchange and to comply with other requirements of the Listing Regulations as may be required in this connection.”

//Certified True Copy//
For Virya Resources Ltd



Candra Winoto Salim
Director
Din 09737531

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors Virya Resources Ltd**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Virya Resources Ltd (the "Company") for the quarter ended June 30, 2024 (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, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N G Rao & Associates
Chartered Accountants
FRN:009399S



G. Nageswara Rao
Partner
M.No:207300
UDIN: 24207300BKASDE3640

Date:14.08.2024
Place: Hyderabad