

# VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)  
(CIN NO: L45100MH1987PLC042141)

Dt: 17.01.2024

BSE LIMITED  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai – 400001

Dear Sir,

Sub: Outcome of Board Meeting held on 14.11.2024  
Ref: Scrip code: 512479, Name: Virya Resources Ltd, BSE's Dashboard dated 15.01.2024.

With reference to your correspondence dated 15-01-2025, We have rectified the typographical error in the Income tax column and re-submitting the Financial statements, as mentioned by you.

We request you to kindly take the above information on record and oblige.

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 THURSDAY, NOVEMBER, 14<sup>TH</sup> 2024 AT CORPORATE OFFICE.

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Approval of Unaudited Financial Results for the quarter ended September, 30<sup>th</sup> 2024 along with the Limited Review Report and Directors certification.

“RESOLVED THAT the Un Audited Financial Results of the Company for the quarter and half year ended September, 30<sup>th</sup> 2024 (Standalone and Consolidated) 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

# VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

**VIRYA RESOURCES LIMITED**

Regd. Office: No: 137(Part 2), Andheri Industrial Estate, Veera Desai Road, Andheri West, Mumbai – 400 053

**STATEMENT OF UN AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024**

CIN: L45100MH1987PLC042141

							(Rs. In Lakhs)
S.No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Audited)	30.09.2024 (Unaudited)	30.09.2023 (Audited)	31.03.2024 (Audited)
<b>1</b>	<b>Income from Operations</b>						
	(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Other Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Revenue (1)	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2</b>	<b>Expenses:</b>						
	(a) Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Change in Inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employees benefits expense	1.40	1.00	0.60	2.40	0.60	4.50
	(e) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Manufacturing expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(h) Research & Development expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(i) Other Expenditure	6.07	5.22	0.29	11.29	0.77	10.14
	<b>Total Expenses (2)</b>	<b>7.47</b>	<b>6.22</b>	<b>0.89</b>	<b>13.69</b>	<b>1.37</b>	<b>14.64</b>
<b>3</b>	<b>Profit/Loss before exceptional and extraordinary items and tax (1-2)</b>	<b>-7.47</b>	<b>-6.22</b>	<b>-0.89</b>	<b>-13.69</b>	<b>-1.37</b>	<b>-14.64</b>
<b>4</b>	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>5</b>	<b>Profit/Loss before extraordinary items and tax (3-4)</b>	<b>-7.47</b>	<b>-6.22</b>	<b>-0.89</b>	<b>-13.69</b>	<b>-1.37</b>	<b>(14.64)</b>
<b>6</b>	<b>Tax Expenses:</b>						
	(1). Current tax	0.00	0.00	0.00	0.00	0.00	13.95
	(2). Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>7</b>	<b>Profit/Loss for the period from continuing operations (5-6)</b>	<b>-7.47</b>	<b>-6.22</b>	<b>-0.89</b>	<b>-13.69</b>	<b>-1.37</b>	<b>(28.59)</b>
<b>8</b>	Profit/Loss from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>9</b>	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>10</b>	<b>Profit/Loss from discontinued operations after tax (8-9)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11</b>	<b>Profit/Loss for the period (7+10)</b>	<b>-7.47</b>	<b>-6.22</b>	<b>-0.89</b>	<b>-13.69</b>	<b>-1.37</b>	<b>-28.59</b>
<b>12</b>	<b>Other Comprehensive Income</b>						
	<b>A</b> (1). Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(2). Incometax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	<b>B</b> (1). Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(2). Incometax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
<b>13</b>	<b>Total Comprehensive Income for the period (11+12) (comprising Profit/Loss) and other comprehensive income for the period</b>	<b>-7.47</b>	<b>-6.22</b>	<b>-0.89</b>	<b>-13.69</b>	<b>-1.37</b>	<b>(28.59)</b>
<b>14</b>	<b>Paid Up Equity Capital (Face value of Rs.10/- each)</b>	<b>150.00</b>	<b>15,00,000</b>	<b>15,00,000</b>	<b>15,00,000</b>	<b>15,00,000</b>	<b>15,00,000</b>
<b>15</b>	<b>Reserves excluding Revaluation Reserves as per balance sheet of Previous accounting year</b>	388.90	396.37	430.30	388.90	429.82	402.59
<b>16</b>	<b>Earning Per Equity Share (EPS) for continuing operations</b>						
	A) Basic	<b>-0.50</b>	<b>-0.41</b>	<b>-0.06</b>	<b>-0.91</b>	<b>-0.09</b>	<b>-1.91</b>
	B) Diluted						

**Notes**

- 1 The above results were approved by the Board of Directors of the Company at its meeting held on 14Th November, 2024 and the statutory auditors of the company have carried out limited review of the same.
- 2 The Company is having Subsidiary, Joint Ventrue and Associate, hence consolidated results are published.
- 3 The company does not have more than one reportable segment. Accordingly, pursuant to (IND AS) on segment reporting issued by the Institute of Chartered Accountants of India, segment information is not required to be provided.
- 4 There are no investor complaints pending at the beginning and end of the quarter. The company did not receive any investor compalints during the quarter.
- 5 Previous year / quarter figures have been re-grouped and recasted wherever necessary.

For and on behalf of the Board



CANDRA WINOTO SALIM  
DIRECTOR  
DIN 09737531



V V SUBRAHMANYAM  
Director  
DIN :01029479

Place : Hyderabad  
Date : 14.11.2024

# VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

## VIRYA RESOURCES LIMITED

Regd. Office: No: 137(Part 2), Andheri Industrial Estate, Veera Desai Road, Andheri West, Mumbai – 400 053

CIN: L51900MH1987PLC042141

### STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

S.No.	Particulars	(In Lakhs)		
		As at 30.09.2024	As at 30.09.2023	Year ended 31.03.2024
<b>I</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-Current Assets</b>			
	a) Fixed Assets	0.63	0.63	0.63
	b) Non-Current Investments			0.00
	c) Deferred Tax Asset			0.00
	d) Long-term loans and advances	349.56	349.55	349.56
	e) Other non-current assets			0.00
	f) Investments into 100% Subsidiary Company	210.21		
<b>2</b>	<b>Current Assets</b>			0.00
	a) Current Investments		0.50	0.00
	b) Inventory & GST Input		32.41	0.00
	c) Trade Receivables	71.29	84.52	71.29
	d) Cash and Cash equivalents	0.23	6.31	0.27
	e) Short-term Loans and Advances	-	163.60	163.74
	f) Other Current Assets	34.26		34.26
		<b>666.18</b>	<b>637.52</b>	<b>619.75</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Shareholder's fund</b>			
	a) Share Capital	150.00	150.00	150.00
	b) Reserves & Surplus	388.91	428.83	402.60
	c) Money received against share warrants		0.00	0.00
<b>2</b>	<b>Non-Current Liabilities</b>		0.00	0.00
	a) Long-term borrowings		0.00	0.00
	b) Deferred tax liabilities (net)		0.00	0.00
	c) Other long term liabilities		0.00	0.00
	d) Long-term provisions		0.00	0.00
<b>3</b>	<b>Current Liabilities</b>		0.00	0.00
	a) Short-term borrowings	64.23	10.04	0.00
	b) Trade payables	8.82	22.70	12.33
	c) Other current liabilities & GST Output	31.27	23.69	31.87
	d) Short-term provisions	22.95	0.00	22.95
	<b>TOTAL:</b>	<b>666.18</b>	<b>635.26</b>	<b>619.75</b>

#### Notes:

- The Un Audited Financial Results were taken on record by the Board of Directors in their meeting held on 14.11.2024.
- Previous year figures have been re-grouped and recasted wherever necessary.

For and on behalf of the Board

CANDRA WINOTO SALIM  
DIRECTOR  
DIN 09737531

V V SUBRAHMANYAM  
Director  
DIN :01029479

Place : Hyderabad

Date : 14.11.2024

# VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)  
(CIN NO: L45100MH1987PLC042141)

## VIRYA RESOURCES LIMITED

Statement of Cash Flows for the Half year Ended 30th September, 2024

(In Lakhs)

PARTICULARS	For the Year ended	
	30/09/2024	31/03/2024
<b>A. Cash Flow from Operating Activities:</b>		
Profit before tax extraordinary and exceptional items	(13.69)	(28.59)
Adjustment for:		
Depreciation and amortization		
Interest and other income		
Loss/ (Profit) on sale of Property, Plant and Equipment		
Foreign Currency Translation and Transactions		.....
<b>Operating profit before working capital changes</b>	<b>(13.69)</b>	<b>(28.59)</b>
Adjustment for:		
Increase / Decrease in Inventories		-
Increase /Decrease in deposit		-
Increase /Decrease in Trade Receivables		13.24
Increase /Decrease in Trade Payables	(3.51)	-
Increase /Decrease in other advances	163.74	8.10
Increase /Decrease in other liabilities	(0.60)	(15.37)
Increase /Decrease in short term provisions		-
Increase / Decrease in other Non Current Liabilities Liabilities		16.59
Increase /Decrease in other current assets		-
	<b>145.94</b>	<b>22.56</b>
<b>Cash (used in) / generated from operating activities</b>		<b>22.56</b>
Direct Taxes paid (Net)		-
<b>Net cash (used in) / generated from Operating Activities (A)</b>	<b>145.94</b>	<b>(6.03)</b>
<b>B. Cash Flow from Investing Activities:</b>		
Purchase of Property, Plant and Equipment including capital work-in-progress		
Purchase of Non-Current Investments	-210.21	
Investments in Mutual Funds		
Proceeds from sale of Property, Plant & Equipment		
Interest and other income received		
<b>Net cash (used in) / generated from Investing Activities (B)</b>	<b>(210.21)</b>	
<b>C. Cash Flow from Financing Activities:</b>		
Proceeds from issue of Share Capital including share premium		
Redemption of Debentures		
Net Proceeds from Long term borrowings		
Net Proceeds from Short term borrowings	64.23	
Dividend & Dividend Distribution Tax paid		
<b>Net cash (used in) / generated from Financing Activities(C)</b>	<b>64.23</b>	
Net increase / (Decrease) in cash and cash equivalents (A+B+C)	<b>(0.04)</b>	<b>(6.03)</b>
Cash &cash equivalents at the beginning of the year (01.04.2024)	<b>0.27</b>	<b>6.30</b>
Cash &cash equivalents at the end of the year (30.09.2024)	<b>0.23</b>	<b>0.27</b>

For and on behalf of the Board



CANDRA WINOTO SALIM  
DIRECTOR  
DIN 09737531



V V SUBRAHMANYAM  
DIRECTOR  
DIN :01029479

Place: Hyderabad.

Date: 14.11.2024

# VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)  
(CIN NO: L45100MH1987PLC042141)

## VIRYA RESOURCES LIMITED

Regd. Office: No: 137(Part 2), Andheri Industrial Estate, Veera Desai Road, Andheri West, Mumbai – 400 053

**CONSOLIDATED STATEMENT OF UN AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024**  
CIN: L45100MH1987PLC042141

							(Rs. In Lakhs)
S.No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2024 (un audited)	30.06.2024 (un)	30.09.2023 (Audited)	30.09.2024 (un)	30.09.2023 3	
<b>1</b>	<b>Income from Operations</b>						
	(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Other Income	15.26	0.00	0.00	0.00	0.00	0.00
	Total Revenue (1)	<b>15.26</b>	<b>0.00</b>	<b>0.00</b>	<b>15.26</b>	<b>0.00</b>	<b>0.00</b>
<b>2</b>	<b>Expenses:</b>						
	(a) Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Change in Inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employees benefits expense	1.40	1.00	0.60	2.40	0.60	4.50
	(e) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Manufacturing expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(h) Research & Development expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(i) Other Expenditure	6.07	5.22	0.29	11.29	0.77	10.14
	Total Expenses (2)	<b>7.47</b>	<b>6.22</b>	<b>0.89</b>	<b>13.69</b>	<b>1.37</b>	<b>14.64</b>
<b>3</b>	<b>Profit/Loss before exceptional and extraordinary items and tax (1-2)</b>	<b>7.79</b>	<b>-6.22</b>	<b>-0.89</b>	<b>1.57</b>	<b>-1.37</b>	<b>(14.64)</b>
<b>4</b>	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>5</b>	<b>Profit/Loss before extraordinary items and tax (3-4)</b>	<b>7.79</b>	<b>-6.22</b>	<b>-0.89</b>	<b>1.57</b>	<b>-1.37</b>	<b>-14.64</b>
<b>6</b>	<b>Tax Expenses:</b>						
	(1). Current tax	0.00	0.00	0.00	0.00	0.00	13.95
	(2). Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>7</b>	<b>Profit/Loss for the period from continuing operations (5-6)</b>	<b>7.79</b>	<b>(6.22)</b>	<b>(0.89)</b>	<b>1.57</b>	<b>(1.37)</b>	<b>(28.59)</b>
<b>8</b>	Profit/Loss from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>9</b>	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>10</b>	<b>Profit/Loss from discontinued operations after tax (8-9)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11</b>	<b>Profit/Loss for the period (7+10)</b>	<b>7.79</b>	<b>-6.22</b>	<b>-0.89</b>	<b>1.57</b>	<b>-1.37</b>	<b>-28.59</b>
<b>12</b>	<b>Other Comprehensive Income</b>						
	<b>A</b> (1). Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(2). Incometax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	<b>B</b> (1). Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(2). Incometax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
<b>13</b>	<b>Total Comprehensive Income for the period (11+12) (comprising Profit/Loss) and other comprehensive income for the period</b>	<b>7.79</b>	<b>-6.22</b>	<b>-0.89</b>	<b>1.57</b>	<b>-1.37</b>	<b>-28.59</b>
<b>14</b>	<b>Paid Up Equity Capital (Face value of Rs.10/- each)</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>
<b>15</b>	<b>Reserves excluding Revaluation Reserves as per balance sheet of</b>	<b>404.16</b>	<b>396.37</b>	<b>430.30</b>	<b>404.16</b>	<b>429.82</b>	<b>402.59</b>
	Previous accounting year						
<b>16</b>	<b>Earning Per Equity Share (EPS) for continuing operations</b>						
	A) Basic	<b>0.52</b>	<b>-0.41</b>	<b>-0.06</b>	<b>0.10</b>	<b>-0.09</b>	<b>-1.91</b>
	B) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
<b>17</b>	<b>Earning Per Equity Share (EPS) for discontinuing operations</b>						
	A) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	B) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
<b>18</b>	<b>Earning Per Equity Share (EPS) for discontinuing &amp; continuing operations</b>						
	A) Basic	<b>0.52</b>	<b>-0.41</b>	<b>-0.06</b>	<b>0.10</b>	<b>-0.09</b>	<b>(1.91)</b>
	B) Diluted	0.00	<b>0.00</b>	0.00	0.00	0.00	0.00

### Notes

- 1 The above results were approved by the Board of Directors of the Company at its meeting held on 14th November, 2024 and the statutory auditors of the company have carried out limited review of the same.
- 2 The Company is having Subsidiary, called PT Virya Resources Indonesia, hence consolidated results are published.
- 3 The company does not have more than one reportable segment. Accordingly, pursuant to (IND AS) on segment reporting issued by the Institute of Chartered Accountants of India, segment information is not required to be provided.
- 4 There are no investor complaints pending at the beginning and end of the quarter. The company did not receive any investor complaints during the
- 5 Previous year / quarter figures have been re-grouped and recasted wherever necessary.

For and on behalf of the Board



CANDRA WINOTO SALIM  
DIRECTOR  
DIN 09737531



V V SUBRAHMANYAM  
Director  
DIN :01029479

Place : Hyderabad  
Date : 14.11.2024

Regd. Office: No: 137(Part 2), Andheri Industrial Estate, Veera Desai Road, Andheri West, Mumbai – 400 053, Maharashtra  
Corp. Office: IV Floor, Kautilya, Amrutha Estates, Somajiguda, Hyderabad – 500082

# VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)  
(CIN NO: L45100MH1987PLC042141)

## VIRYA RESOURCES LIMITED

**Regd. Office: No: 137(Part 2), Andheri Industrial Estate, Veera Desai Road, Andheri West, Mumbai – 400 053**

**CIN: L51900MH1987PLC042141**

### CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

		(In Lakhs)		
S.No.	Particulars	As at	As at	Year ended
		30.09.2024	30.09.2023	31.03.2024
<b>I</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-Current Assets</b>			
	a) Fixed Assets	0.63	0.63	0.63
	b) Non-Current Investments	-		0.00
	c) Deferred Tax Asset			0.00
	d) Long-term loans and advances	349.56	349.55	349.56
	e) Other non-current assets			0.00
	f) Investments into 100% Subsidiary Company			
<b>2</b>	<b>Current Assets</b>			0.00
	a) Current Investments		0.50	0.00
	b) Inventory & GST Input		32.41	0.00
	c) Trade Receivables	294.93	84.52	71.29
	d) Cash and Cash equivalents	2.06	4.05	0.27
	e) Short-term Loans and Advances	-	163.60	163.74
	f) Other Current Assets	34.26		34.26
		<b>681.44</b>	<b>635.26</b>	<b>619.75</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Shareholder's fund</b>			
	a) Share Capital	150.00	150.00	150.00
	b) Reserves & Surplus	404.17	428.83	402.60
	c) Money received against share warrants	0.00	0.00	0.00
<b>2</b>	<b>Non-Current Liabilities</b>			
	a) Long-term borrowings	0.00	0.00	0.00
	b) Deferred tax liabilities (net)	0.00	0.00	0.00
	c) Other long term liabilities	0.00	0.00	0.00
	d) Long-term provisions	0.00	0.00	0.00
<b>3</b>	<b>Current Liabilities</b>			
	a) Short-term borrowings	64.23	10.04	0.00
	b) Trade payables	8.82	22.70	12.33
	c) Other current liabilities & GST Output	31.27	23.69	31.87
	d) Short-term provisions	22.95	0.00	22.95
	<b>TOTAL:</b>	<b>681.44</b>	<b>635.26</b>	<b>619.75</b>

**Notes:**

- 1 The Un Audited Financial Results were taken on record by the Board of Directors in their meeting held on 14.11.2024.
- 2 Previous year figures have been re-grouped and recasted wherever necessary.

For and on behalf of the Board



CANDRA WINOTO SALIM  
DIRECTOR  
DIN 09737531



V V SUBRAHMANYAM  
Director  
DIN :01029479

Place : Hyderabad  
Date : 14.11.2024

# VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

## VIRYA RESOURCES LIMITED

### Consolidated Statement of Cash Flows for the Half year Ended 30th September, 2024

(In Lakhs)

PARTICULARS	For the Year ended	
	30/09/2024	31/03/2024
<b>A. Cash Flow from Operating Activities:</b>		
Profit before tax extraordinary and exceptional items	1.57	(28.59)
Adjustment for:		
Depreciation and amortization		
Interest and other income		
Loss/ (Profit) on sale of Property, Plant and Equipment		
Foreign Currency Translation and Transactions		.....
<b>Operating profit before working capital changes</b>	<b>1.57</b>	<b>(28.59)</b>
Adjustment for:		
Increase / Decrease in Inventories		-
Increase /Decrease in deposit		-
Increase /Decrease in Trade Receivables	(223.64)	13.24
Increase /Decrease in Trade Payables	(3.51)	-
Increase /Decrease in other advances	163.74	8.10
Increase /Decrease in other liabilities	(0.60)	(15.37)
Increase /Decrease in short term provisions		-
Increase / Decrease in other Non Current Liabilities Liabilities		16.59
Increase /Decrease in other current assets		-
	(62.44)	22.56
<b>Cash (used in) / generated from operating activities</b>		<b>22.56</b>
Direct Taxes paid (Net)		-
<b>Net cash (used in) / generated from Operating Activities (A)</b>	<b>(62.44)</b>	<b>(6.03)</b>
<b>B. Cash Flow from Investing Activities:</b>		
Purchase of Property, Plant and Equipment including capital work-in-progress		
Purchase of Non-Current Investments	0.00	
Investments in Mutual Funds		
Proceeds from sale of Property, Plant & Equipment		
Interest and other income received		
<b>Net cash (used in) / generated from Investing Activities (B)</b>	<b>-</b>	
<b>C. Cash Flow from Financing Activities:</b>		
Proceeds from issue of Share Capital including share premium		
Redemption of Debentures		
Net Proceeds from Long term borrowings		
Net Proceeds from Short term borrowings	64.23	
Dividend & Dividend Distribution Tax paid		
<b>Net cash (used in) / generated from Financing Activities(C)</b>	<b>64.23</b>	
Net increase / (Decrease) in cash and cash equivalents (A+B+C)	1.79	(6.03)
Cash & cash equivalents at the beginning of the year (01.04.2024)	0.27	6.30
Cash & cash equivalents at the end of the year (30.09.2024)	2.06	0.27

For and on behalf of the Board




CANDRA WINOTO SALIM  
DIRECTOR  
DIN 09737531

V V SUBRAHMANYAM  
DIRECTOR  
DIN :01029479

Place: Hyderabad.

Date: 14.11.2024