

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

Dt: 14.02.2023

BSE LIMITED
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400001

Dear Sir,

Sub: Outcome Board Meeting
Ref: Scrip Name: Virya Resources Ltd, Code:512479

The Meeting of Board of Directors of the Company held on Tuesday, the 14th of February, 2023, the Board inter-alia considered and approved the following:

1. Un-audited Financial Results for the Quarter ended 31ST December, 2022.
2. Limited Review Report for the Quarter ended 31ST December, 2022.

The aforesaid meeting commenced at 5.00 P.M. and concluded at 7.10 P.M. IST

Thanking you.

Yours faithfully
For Virya Resources Ltd
(formerly known as Gayatri Tissue and Papers Ltd)



V V Subrahmanyam
Director

Encl: as above

VIRYA RESOURCES LIMITED
Regd. Office: 16/137 Siddharthanagar, Road No.5, Near Prabodhan Krida Bhavan, Goregaon(West) , MUMBAI-400 104
STATEMENT OF UN AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022
CIN: L45100MH1987PLC042141

(Rs. In Lakhs)


S.No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2022 (un audited)	30.09.2022 (un audited)	31.12.2021 (un audited)	31.12.2022 (un audited)	31.12.2021 (un audited)	31.03.2022 (Audited)
1	Income from Operations						
	(a) Revenue from operations	-	20.00	52.00	95.00	68.86	188.86
	(b) Other Income	-	-	-	-	-	-
	Total Revenue (1)	-	20.00	52.00	95.00	68.86	188.86
2	Expenses:						
	(a) Cost of Materials Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Change in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	2.50	2.50
	(d) Employees benefits expense	0.60	0.60	10.60	2.85	16.91	32.16
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expenses	-	-	-	-	-	-
	(g) Manufacturing expenses	-	-	-	-	-	-
	(h) Research & Development expenses	-	-	-	-	-	-
	(i) Other Expenditure	0.40	7.37	10.10	29.49	17.11	39.57
	Total Expenses (2)	1.00	7.97	20.70	32.34	36.53	74.23
3	Profit/Loss before exceptional and extraordinary items and tax (1-2)	(1.00)	12.03	31.30	62.66	32.33	114.63
4	Exceptional Items	-	-	-	-	-	-
5	Profit/Loss before extraordinary items and tax (3-4)	(1.00)	12.03	31.30	62.66	32.33	114.63
6	Tax Expenses:						
	(1). Current tax	-	-	8.45	-	8.72	28.85
	(2). Deferred tax	-	-	-	-	-	-
7	Profit/Loss for the period from continuing operations (5-6)			22.85	62.66	23.61	85.78
8	Profit/Loss from discontinued operations	-	-	-	-	-	-
9	Tax expenses of discontinued operations	-	-	-	-	-	-
10	Profit/Loss from discontinued operations after tax (8-9)						
11	Profit/Loss for the period (7+10)	(1.00)	12.03	22.85	62.66	23.61	85.78
12	Other Comprehensive Income						
	A (1). Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(2). Incometax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (1). Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(2). Incometax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
13	Total Comprehensive Income for the period (11+12) (comprising Profit/Loss) and other comprehensive income for the period	(1.00)	12.03	22.85	62.66	23.61	85.78
14	Paid Up Equity Capital (Face value of Rs.10/- each)	150.00	150.00	150.00	150.00	150.00	150.00
15	Reserves excluding Revaluation Reserves as per balance sheet of Previous accounting year	382.45	382.45	382.45	268.04	382.45	268.04
16	Earning Per Equity Share (EPS) for continuing operations						
	A) Basic	(0.07)	0.80	1.52	4.18	1.57	5.72
	B) Diluted						

Notes:

- The above results were approved by the Board of Directors of the Company at its meeting held on 14Th February, 2023 and the statutory auditors of the company have carried out limited review of the same.
- The Company is not having any Subsidiary, Joint Ventrue and Associate, hence no consolidated results are published.
- 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.
- 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.
- Previous year / quarter figures have been re-grouped and recasted wherever necessary.

For and on behalf of the Board

Sd/-
SANKARAN S
CFO


V V SUBRAHMANYAM
Director
DIN : 01029479

Place : Hyderabad
Date : 14.02.2023



NG RAO & ASSOCIATES
CHARTERED ACCOUNTANTS

Off: +91-40-6661 7089
Mobile : 98480 18791
98491 35573
95421 87777

To

The Board of Directors
VIRYA RESOURCE LIMITED.

We have reviewed the accompanying statement of Un-Audited Financial Results of **VIRYA RESOURCE LIMITED formerly known as Gayatri Tissue & Papers Limited** for the quarter ended 31st December, 2022 attaching 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 preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 is the responsibility of the company management and has been approved by the Board of Directors of the Company. Our Responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

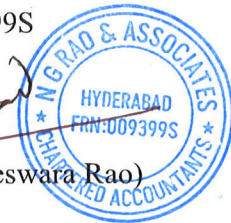
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under 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, as amended 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

(CA G Nageswara Rao)
Partner

M.No.: 207300

UDIN:23207300BGVCLP6355



Place: Hyderabad

Date: 14th February, 2023

H.No. 6-3-1186/A/6, (New No.325)
2nd Floor, Chinna Balreddy Building,
Adjacent Lane to ITC Kakatiya Hotel,
Begumpet, Hyderabad-500 016.

D.No. 39-16-4B/S
Garuda Hotel Lane,
Labbipet,
Vijayawada - 520 010.

H.No. 8-22-5/1, FF3
Neeladri Towers, Pattabi Street,
Gandhi Nagar,
Kakinada - 533 004.

E-mail : nageswararaog207@gmail.com / nageswararaog@rediffmail.com