

VIRYA RESOURCES LIMITED

(FORMERLY GAYATRI TISSUE AND PAPERS LTD)

(CIN NO: L45100MH1987PLC042141)

Date: 11.11.2025

Listing Compliance Monitoring Team
BSE Limited
Mumbai

Sub: Outcome of Board Meeting held on 11.11.2025

Ref: BSE email dated and Dash Board dated 16 December, 2025.

Dear Sir/Madam,

With reference to the above subject, this is to inform you that the Board of Directors, at its scheduled meeting held on 11.11.2025, approved the Financial Results for the quarter ended 30 September 2025.

Further, while submitting the said financial results to the Exchange on 11.11.2025, a minor typographical error occurred in the Excel sheet. The same was noted and the corrected financial results were rectified and submitted to the Stock Exchange on 13.11.2025.

In this connection, we submit that the corrected financial results filed on 13.11.2025 were approved by the Board of Directors in its meeting held on 11.11.2025. Accordingly, we request you to take the same on record.

As advised, we are once again submitting the said financial results in PDF format.

This is for your information and records.

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 TUESDAY, NOVEMBER, 11TH 2025 AT CORPORATE OFFICE.

Approval of Unaudited Financial Results for the quarter ended September, 30th 2025 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, 30th 2025 (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

Independent Auditor's Review Report on the Quarter ended 30TH September, 2025 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 September 30, 2025 (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) 2400, "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: **25207300BMILDY6358**

Place: Hyderabad
Date: 11.11.2025

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

(CIN NO: L45100MH1987PLC042141)

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

(CIN NO: L45100MH1987PLC042141)

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

Independent Auditor's Review Report on the Quarter ended 30TH September, 2025 Unaudited Consolidated 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 Consolidated Financial Results of Virya Resources Ltd (the "Company") for the quarter ended September 30, 2025 (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) 2400, "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: **25207300BMILDZ6045**



Place: Hyderabad
Date: 11.11.2025

(CIN NO: L45100MH1987PLC042141)

CIN: L45100MH1987PLC042141

NOTES

- For and on behalf of the Board

CANDRA WINOTO SALIM	
DIRECTOR	
DIN 09737531	

V V SUBRAHMANYAM
Director
DIN :01029479

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, 2025

S.No.	Particulars	As at	As at	(In Lakhs) Year ended
		30.09.2025	30.09.2024	31.03.2025
I	ASSETS			
1	Non-Current Assets			
	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	349.56	557.61
	e) Other non-current assets			0.00
	f) Investments into 100% Subsidiary Company			
2	Current Assets			0.00
	a) Current Investments		0.00	0.00
	b) Inventory & GST Input		0.00	0.00
	c) Trade Receivables	287.23	294.93	71.29
	d) Cash and Cash equivalents	2.00	2.06	2.19
	e) Short-term Loans and Advances	-	-	0.00
	f) Other Current Assets	36.93	34.26	36.36
		676.35	681.44	668.08
II	EQUITY AND LIABILITIES			
1	Shareholder's fund			
	a) Share Capital	150.00	150.00	150.00
	b) Reserves & Surplus	378.31	410.39	385.29
	c) Money received against share warrants	0.00	0.00	0.00
2	Non-Current Liabilities			
	a) Long-term borrowings	58.29	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
3	Current Liabilities	0.00	0.00	0.00
	a) Short-term borrowings	20.40	58.01	71.02
	b) Trade payables	12.43	8.82	7.55
	c) Other current liabilities	33.97	31.27	31.27
	d) Current Tax Liabilities	22.95	22.95	22.95
	TOTAL:	676.35	681.44	668.08

Notes:

1 The Un Audited Financial Results were taken on record by the Board of Directors in their meeting held on 11.11.2025.

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 : 11.11.2025

(CIN NO: L45100MH1987PLC042141)

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