

Date: 27-05-2023

To,
National Stock Exchange of India Ltd.
Exchange Plaza,
Plot no. C/1, G Block,
Bandra-Kurla Complex,
Bandra (E) Mumbai - 400 051

Dear Sir/Madam,

SUB: - OUTCOME OF BOARD MEETING

NSE SYMBOL: VIAZ

ISIN: INE0MO401019

With reference to the cited subject we hereby submit the following outcome of meeting of the Board of Directors of the Company held on **Saturday, May 27, 2023 at 05:00 P.M.** at the Registered Office of the Company:

1. Approved the audited Standalone Financial results for half year ended March 31, 2023 and for the financial year ended March 31, 2023, as recommended by the Audit Committee, along with the Audit Report.
2. Declaration on unmodified opinions under regulation 33(3)(d).
3. Declaration under regulation 33(2)(a) of SEBI (LODR), 2015 .
4. Approved the Statement of Related Party Transactions pursuant to the provisions of Regulation 23(9) of SEBI Listing Regulations.

The Meeting concluded at 05:30 PM.

Please take the same on record.

Thanking You,

Yours Faithfully.

For VIAZ TYRES LIMITED

RAJESHKUMAR PRABHUDAS PATEL

Whole Time Director

DIN: 07883688

REGISTERED OFFICE

VIAZ TYRES LIMITED

(FORMERLY KNOWN AS VIAZ TUBES PRIVATE LIMITED)
915/916, Maple Trade Center, Nr. Surdhara circle,
Sal Hospital Road, Ahmedabad - 380059 , Gujarat, India

FACTORY ADDRESS

VIAZ TYRES LIMITED

(FORMERLY KNOWN AS VIAZ TUBES PRIVATE LIMITED)
Plot No. 492, Nandasan Dangarva Road, Nandasan,
Ta: Kadi, Dist: Mehsana - 382705, Gujarat, India

 **+91 079 4601 6174**
 **info@viaztyres.com**
 **www.viaztyres.com**

CIN NO. U25199GJ2018PLC103740



ViaZ Tyres Limited

CIN : U25199GJ2018PLC103740

Reg Office :- 915/916 Maple Trade, Nr.Surdhara Circle, Sal Hospital Road, Thalje, Ahmedabad-380059
Tele No. +91 9313436351 Email id :-viaztubes@gmail.com

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH, 2023

(Rs. In Lakhs)

SR.NO.	PARTICULARS.	6 Months Ended on	6 Months Ended on	6 Months Ended on	Year Ended on	Year Ended on
		31.03.2023 (AUDITED)	30.09.2022 (UNAUDITED)	31.03.2022 (AUDITED)	31.03.2023 AUDITED	31.03.2022 AUDITED
	INCOMES					
I	Revenue from Operations	2,237.02	2,354.62	2,280.24	4,591.64	2,919.61
II	Other Income	11.76	24.48	11.70	36.24	11.61
III	Total Income (I + II)	2,248.78	2,379.10	2,291.94	4,627.88	2,931.21
IV	EXPENSES.					
(a)	Cost of materials consumed	1,726.23	1,804.72	1,796.90	3,530.95	2,189.05
(b)	Purchase of Stock in Trade.	-	-	-	-	-
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	100.79	25.55	17.09	126.34	(7.06)
(d)	Employee benefits expense	63.85	53.58	64.17	117.43	65.10
(e)	Finance Cost	74.69	53.13	65.00	127.82	135.38
(f)	Depreciation and Amortisation Expenses	63.78	63.48	144.33	127.26	144.33
(g)	Other Expenses	160.57	166.54	93.53	327.11	230.47
	TOTAL EXPENSES (IV (a to g))	2,189.93	2,167.00	2,181.01	4,356.93	2,757.26
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	58.85	212.10	110.93	270.95	173.95
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-
VII	Profit/ (Loss) Before Tax. (V-VI)	58.85	212.10	110.93	270.95	173.95
VIII	TAX EXPENSES.					
(a)	Current Tax.	17.44	57.77	27.39	75.21	27.39
(b)	Deferred Tax.	(9.62)	3.51	2.92	(6.11)	2.92
	Total Tax Expenses.	7.82	61.28	30.31	69.10	30.31
IX	NET PROFIT / (LOSS) FOR THE PERIOD	51.03	150.82	80.62	201.85	143.64
X	Paid up Equity Share Capital (Amount in lacs) Rs. 10 Face value per share)	1,225	902.50	425.00	1,225.10	425.00
XI	Other Equity Capital (Reserve & Surplus)					
XII	Earning Per Share (In Rupees) from					
(i)	Basic.	0.06	0.17	0.19	2.18	3.38
(ii)	Diluted.	0.06	0.17	0.19	2.18	3.38

NOTES:

- These financial result were reviewed by the Board of Directors and thereafter have been approved by the board of directors at its meeting held on Saturday, May 27, 2023. The Statutory Auditors have carried out audit of the financial result for the half year ended on March 31, 2023.
- The statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
- As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of Ind AS for the preparation of Financial Results,
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

For ViaZ Tyres Limited

Janak Kumar M. Patel
Managing Director
DIN: 03329692
Place : Ahmedabad
Date : May 27, 2023



REGISTERED OFFICE

VIAZ TYRES LIMITED

(FORMERLY KNOWN AS VIAZ TUBES PRIVATE LIMITED)

915/916, Maple Trade Center, Nr. Surdhara circle,
Sal Hospital Road, Ahmedabad - 380059, Gujarat, India

FACTORY ADDRESS

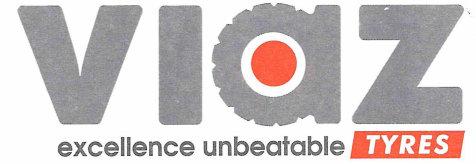
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CIN NO. U25199GJ2018PLC103740



Viaz Tyres Limited

CIN : U25199GJ2018PLC103740

Reg Office :- 915/916 Maple Trade, Nr.Surdhara Circle, Sal Hospital Road, Thaltej, Ahmedabad-380059
 Tele No. +91 9313436351 Email id :-viaztubes@gmail.com

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2023

(Rs. In Lakhs)

PARTICULARS.	AS AT 31 Mar 2023	AS AT 31 Mar 2022
	AUDITED	AUDITED
EQUITY AND LIABILITIES.		
Shareholders' funds		
Equity share capital	1,225.10	425.00
Reserves and surplus	1,885.06	178.19
Sub-total- Shareholder's funds	3,110.16	603.19
NON CURRENT LIABILITIES.		
Deferred Tax Liabilities.	31.54	37.65
Long Term Borrowing	216.00	979.35
Long Term Provisions	3.56	2.05
Sub-total- Non Current Liabilities	251.10	1,019.05
CURRENT LIABILITIES.		
Short Term Borrowing	870.90	1,016.74
Trade payables		
- Total outstanding dues of micro and small enterprises		
- Total outstanding dues of creditors other than micro and small enterprises	273.57	172.37
Short Term Provisions	74.55	30.47
Other current liabilities	15.00	26.74
Sub-total-Current Liabilities	1,234.03	1,246.32
TOTAL	4,595.29	2,868.57
ASSETS.		
Non-current assets		
Property, plant and equipment		
Tangible assets	650.91	763.69
Long-term loans and advances	37.07	16.17
Non-current Investment	-	-
Sub-total- Non Current Assets	687.97	779.86
Current assets		
Inventories	1,126.22	867.32
Trade receivables	1,935.48	1,045.64
Cash and cash equivalents	2.62	4.51
Short-term loans and advances	818.93	148.96
Other current assets	24.07	22.28
Sub-total- Current Assets	3,907.32	2,088.71
TOTAL	4,595.29	2,868.57

For Viaz Tyres Limited



Janakkumar M. Patel
 Managing Director
 DIN: 03329692
 Place : Ahmedabad
 Date : May 27, 2023

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2023

(Rs.In Lakhs)

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	270.95	173.95
Finance cost	127.82	135.36
Depreciation and amortisation income	127.26	144.33
Interest income	(1.74)	-
Operating profit before working capital changes	524.29	453.63
Movements in working capital:		
Adjusted for (Increase)/Decrease in operating assets		
Long-Term Loans and advances	(20.90)	-
Inventories	(258.90)	(36.95)
Trade Receivables	(889.84)	(568.24)
Short Term Loans and advances	(669.97)	386.70
Other Current Assets	(1.79)	6.31
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	101.21	28.98
Other Current Liabilities	(11.74)	22.64
(Decrease)/increase in Short term Provisions	44.07	17.48
(Decrease)/increase in Long term Provisions	1.51	2.05
Cash generated (used in)/from operations	(1,182.05)	312.62
Income tax paid	(75.21)	(27.39)
Net cash flow generated (used in)/from operating activities (A)	(1,257.26)	285.23
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property plant & equipment and intangible asset	(14.48)	(108.61)
Interest received	1.74	-
fixed deposits bought	-	(22.37)
Net cash flow from/(used in) investing activities (B)	(12.74)	(130.97)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issuing share Capital including share premium	2,305.12	-
Repayment of long and short-term borrowings	(909.19)	(51.80)
Finance cost	(127.82)	(135.36)
Net cash flow from / (used in) financing activities (C)	1,268.11	(187.16)
Net (decrease) in cash and cash equivalents (A+B+C)	(1.89)	(32.90)
Cash and cash equivalents at the beginning of the year	4.51	37.42
Cash and cash equivalents at the end of the year	2.62	4.51

For Viaz Tyres Limited



 Janakkumar M. Patel
 Managing Director
 DIN: 03329692
 Place : Ahmedabad
 Date : May 27, 2023
**REGISTERED OFFICE****VIAZ TYRES LIMITED**

(FORMERLY KNOWN AS VIAZ TUBES PRIVATE LIMITED)

 915/916, Maple Trade Center, Nr. Surdhara circle,
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FACTORY ADDRESS**VIAZ TYRES LIMITED**

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Doshi Doshi & Co

Chartered Accountants

707, Tapas Elegance,
H Colony, Ambawadi,
Ahmedabad – 380015
Phone :- +91 91674 04303
Email :- chintan@ddco.in

Independent Auditor's Report on Audited Half Year Financial Results and Year to date Results of M/s. VIAZ TYRES LIMITED (Formerly known as VIAZ TUBES PRIVATE LIMITED) Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,

The Board of Directors

M/s. VIAZ TYRES LIMITED

915/916 Maple Trade, Nr. Surdhara Circle,
Sal Hospital Road, Thaltej Ahmedabad,
Gujarat India -380059.

Opinion

We have audited the accompanying financial results of VIAZ TYRES LIMITED (the "Company") for the half year ended 31st March, 2023 and the year-to-date results for the period from 01st April, 2022 to 31st March, 2023 (the "Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable. accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2023 as well as the year-to-date results for the period from 01st April, 2022 to 31st March, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

This Statement, which includes the financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited financial statements for the six months and year ended March 31, 2023. This



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Chartered Accountants

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responsibility includes preparation and presentation of the Financial Results for the Six months and year ended March 31, 2023 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error. In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



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Chartered Accountants

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- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Company to express an opinion on the financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the financial results of which we are the independent auditors.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Yours Faithfully

For **Doshi Doshi & Co**,
Chartered Accountants
Firm Registration No.: 153683W



Chintan Doshi
Partner
Membership No.: 158931
UDIN.: 23158931BGVDTX7065



Place: Ahmedabad
Date: **May 27, 2023**

Date: 27-05-2023

To,
National Stock Exchange of India Ltd.
Exchange Plaza,
Plot no. C/1, G Block,
Bandra-Kurla Complex,
Bandra (E) Mumbai - 400 051

Dear Sir/Madam,

**SUB: DECLARATION ON UNMODIFIED OPINIONS UNDER REGULATION 33(3)(d) OF SEBI
(LODR) REGULATIONS, 2015**

NSE SYMBOL: VIAZ

ISIN: INE0MO401019

Pursuant to regulation 33 (3) (d) of SEBI (LODR) Regulations, 2015 as amended from time to time read with SEBI's Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby confirm and declare that the Statutory Auditors M/s Doshi Doshi & Co., Chartered Accountants (FRN: 153683W) has issued Audit Report in respect of Standalone Financial results for the Half and Financial Year ended March 31, 2023 with unmodified and unqualified opinion.

Please take the same on record.

Thanking You,

Yours Faithfully.

For VIAZ TYRES LIMITED

RAJESHKUMAR PRABHUDAS PATEL

Whole Time Director

DIN: 07883688

REGISTERED OFFICE

VIAZ TYRES LIMITED

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Date: 27-05-2023

To,
National Stock Exchange of India Ltd.
Exchange Plaza,
Plot no. C/1, G Block,
Bandra-Kurla Complex,
Bandra (E) Mumbai - 400 051

Dear Sir/Madam,

SUB: DECLARATION UNDER REGULATION 33(2)(a) OF SEBI (LODR) REGULATIONS, 2015

NSE SYMBOL: VIAZ

ISIN: INE0MO401019

Pursuant to regulation 33 (2) (a) of SEBI (LODR) Regulations, 2015 as amended from time to time we hereby confirm, declare and certify that the financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

You are therefore requested to take the same on record.

Thanking You,

Yours Faithfully.

For VIAZ TYRES LIMITED

RAJESHKUMAR PRABHUDAS PATEL

Chief Financial Officer

REGISTERED OFFICE

VIAZ TYRES LIMITED

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Date: 27-05-2023

To,
National Stock Exchange of India Ltd.
Exchange Plaza,
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Dear Sir/Madam,

**SUB: DISCLOSURE OF RELATED PARTY TRANSACTIONS UNDER REGULATION 23(9) OF SEBI
(LODR) REGULATIONS, 2015**

NSE SYMBOL: VIAZ

ISIN: INE0MO401019

Pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter "the Regulations™"), please find enclosed herewith disclosure of Related Party Transactions on standalone basis, in the format specified in the accounting standards for the half year ended March 31, 2023.

Please take the same on record.

Thanking You,

Yours Faithfully.

For VIAZ TYRES LIMITED

RAJESHKUMAR PRABHUDAS PATEL

Whole Time Director

DIN: 07883688

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Home

Validate

General information about company

Name of The Company	VIAZ TYRES LIMITED		
BSE Scrip Code	000000		
NSE Symbol	VIAZ		
MSE Symbol	NA		
Date of Start of Financial Year	01	04	2022
Date of End of Financial Year	31	03	2023
Reporting Period	Second half yearly		
Date of Start of Reporting Period	01	10	2022
Date of End of Reporting Period	31	03	2023
Level of rounding to be used in disclosing related party transactions	Lakhs		
Whether the company has any related party?	Yes		
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes		

(i) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(ii) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(iii) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	

