

Date: 29-05-2025

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

Ref.: NSE SYMBOL: VIAZ ISIN: INE0MO401019

Reference: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')

Sub: Outcome of Board Meeting under Regulation 30 of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., May 29, 2025 has *inter alia* approved the following:

1. Approved the Standalone Audited Financial Statements for the financial year ended March 31, 2025, as recommended by the Audit Committee.
2. Approved the Consolidated Audited Financial Statements for the financial year ended March 31, 2025, as recommended by the Audit Committee.

Further, pursuant to Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclosed the following:

- (i) Audited Standalone Financial Results for the financial year ended March 31, 2025,
- (ii) Auditor's Report with unmodified opinion on the aforesaid Standalone Audited Financial Results,
- (iii) Audited Consolidated Financial Results for the financial year ended March 31, 2025,
- (iv) Auditor's Report with unmodified opinion on the aforesaid Consolidated Audited Financial Results.

The Board Meeting commenced at 5:30 PM and concluded at 06:30 PM.

The above is for your information and record.

Thanking You.

Yours faithfully,
For VIAZ TYRES LIMITED



Mr. Rajeshkumar Prabhudas Patel
Whole Time Director
DIN: 07883688



RAJESHK
UMAR
PRABHUD
AS PATEL

Digitally signed
by
RAJESHKUMAR
PRABHUDAS
PATEL
Date: 2025.05.29
20:01:57 +05'30'

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

Independent Auditor's Report on Half Year Financial Results and Year to date Audited Standalone Financial Results of M/s. VIAZ TYRES 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-380059

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of the half yearly and year to date Standalone financial results of **VIAZ TYRES LIMITED** (the "Company") for the half year ended 31st March, 2025 and the year-to-date results for the period from 01st April, 2024 to 31st March, 2025 (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 Standalone 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, 2025 as well as the year-to-date results for the period from 01st April, 2024 to 31st March, 2025.

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 Standalone 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 Standalone 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.



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📍 **Mumbai Branch**

119, Plot No. 7, Near F M Banquets,
Udyog Nagar, Goregaon West,
Mumbai - 400104.

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone 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 year ended March 31, 2025. This responsibility includes preparation and presentation of the Standalone Financial Results for the Six months and year ended March 31, 2025 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 Group 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone 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 Standalone financial results.

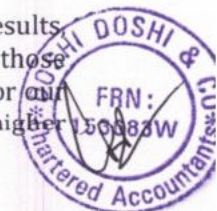
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone 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

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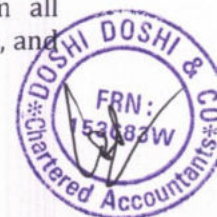


than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 Standalone 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 Standalone financial results, including the disclosures, and whether the Standalone 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 Standalone financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Standalone 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.



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Other Matter

The Statement includes the results for the half yearly ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited half yearly ended September 30, 2024 of the current financial year, which were subjected to a limited review by us, as required under the Listing regulations.

Yours Faithfully

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

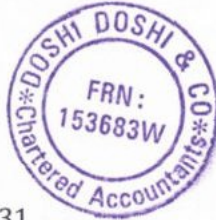


Chintan Doshi

Partner

Membership No.: 158931

UDIN: 25158931BMIFXC9452



Place: Ahmedabad

Date: May 29, 2025

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Viaz Tyres Limited

CIN : L25199GJ2018PLC103740

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

STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEARLY AND YEAR ENDED 31st MARCH, 2025

(Rs. In Lakhs)

SR.NO.	PARTICULARS.	6 Months Ended on	6 Months Ended on	6 Months Ended on	Year Ended on	Year Ended on
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		(Refer Note 5)	(UNAUDITED)	(Refer Note 5)	AUDITED	AUDITED
	INCOMES					
I	Revenue from Operations	2,888.25	2,837.62	2,825.99	5,725.88	5,036.82
II	Other Income	36.24	16.04	20.15	52.28	32.80
III	Total Income (I + II)	2,924.50	2,853.66	2,846.13	5,778.16	5,069.62
IV	EXPENSES.					
(a)	Cost of materials consumed	2,441.15	2,637.51	1,973.17	5,078.66	3,928.78
(b)	Purchase of Stock in Trade.	-	-	-	-	-
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(194.51)	(404.88)	321.18	(599.38)	138.09
(d)	Employee benefits expense	79.16	96.36	86.81	175.53	156.06
(e)	Finance Cost	81.18	65.87	58.36	147.05	113.50
(f)	Depreciation and Amortisation Expenses	87.34	99.02	66.66	186.36	120.17
(g)	Other Expenses	135.44	208.26	169.40	343.69	306.34
	TOTAL EXPENSES (IV (a to g))	2,629.77	2,702.14	2,675.59	5,331.91	4,762.94
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	294.73	151.52	170.55	446.25	306.68
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-
VII	Profit/ (Loss) Before Tax. (V-VI)	294.73	151.52	170.55	446.25	306.68
VIII	TAX EXPENSES.					
(a)	Current Tax.	70.20	43.76	49.18	113.97	74.71
(b)	Deferred Tax.	20.79	(22.31)	(2.68)	(1.52)	(5.31)
	Total Tax Expenses.	90.99	21.46	46.50	112.45	69.40
IX	NET PROFIT / (LOSS) FOR THE PERIOD	203.74	130.06	124.05	333.81	237.28
X	Paid up Equity Share Capital (Amount in lacs)	1,225.10	1,225.10	1,225.10	1,225.10	1,225.10
	Rs. 10 Face value per share)	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-
XI	Other Equity Capital (Reserve & Surplus)					
XII	Earning Per Share (In Rupees) from					
(i)	Basic.	1.66	1.06	1.01	2.72	1.94
(ii)	Diluted.	1.66	1.06	1.01	2.72	1.94

NOTES:

- The Statutory Auditors of the company have conducted audit of the financial result for the year ended March 31, 2025, An unmodified opinion has been issued and the same is being filed with the stock exchange along with the above results. The above results have been reviewed by audit committee and approved by the board of directors of company at its meeting held on Thursday, May 29 2025.
- 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,
- Company has only one reportable segment - Tyres Manufacturing
- The figures for the half-year ended March 31, 2025 and 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the period ended September 30, 2024 and September 2023.
- 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

Rajeshkumar Prabhudas Patel
Whole-time director and CFO
DIN: 07883688
Place : Ahmedabad
Date : 29 May 2025



Viaz Tyres Limited

CIN : L25199GJ2018PLC103740

Reg Office :- 915/916 Maple Trade, Nr.Surdhara Circle, Sal Hospital Road, Thaltej, Ahmedabad-380059


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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH, 2025

(Rs. In Lakhs)

PARTICULARS.	AS AT 31 Mar 2025	AS AT 31 Mar 2024
	AUDITED	AUDITED
EQUITY AND LIABILITIES.		
Shareholders' funds		
Equity share capital	1,225.10	1,225.10
Reserves and surplus	2,456.14	2,122.34
Sub-total- Shareholder's funds	3,681.24	3,347.44
NON CURRENT LIABILITIES.		
Deferred Tax Liabilities.	24.71	26.23
Long Term Borrowing	81.44	214.30
Long Term Provisions	7.55	6.40
Sub-total- Non Current Liabilities	113.70	246.93
CURRENT LIABILITIES.		
Short Term Borrowing	1,477.79	1,139.40
Trade payables		
- Total outstanding dues of micro and small enterprises		
- Total outstanding dues of creditors other than micro and small enterprises	330.95	190.49
Short Term Provisions	262.64	149.43
Other current liabilities	23.88	14.24
Sub-total-Current Liabilities	2,095.26	1,493.57
TOTAL	5,890.20	5,087.93
ASSETS.		
Non-current assets		
Property, plant and equipment		
Tangible assets	1,126.71	1,186.40
Long-term loans and advances	16.56	136.13
Sub-total- Non Current Assets	1,143.27	1,322.53
Current assets		
Inventories	1,386.37	1,227.52
Trade receivables	3,049.13	2,003.12
Cash and cash equivalents	48.97	313.54
Short-term loans and advances	238.59	203.92
Other current assets	23.87	17.29
Sub-total- Current Assets	4,746.93	3,765.39
TOTAL	5,890.20	5,087.93

For Viaz Tyres Limited


Rajeshkumar Prabhudas Patel
Whole-time director and CFO
DIN: 07883688
Place : Ahmedabad
Date : 29 May 2025



Viaz Tyres Limited

CIN : L25199GJ2018PLC103740

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STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2025

(Rs.In Lakhs)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	446.25	306.68
Finance cost	147.05	113.50
Depreciation and amortisation income	186.36	120.17
Interest income	(0.77)	-
Operating profit before working capital changes	778.90	540.36
Movements in working capital:		
Adjusted for (Increase)/Decrease in operating assets		
Long-Term Loans and advances	20.51	-
Inventories	(158.86)	(101.30)
Trade Receivables	(1,046.11)	(67.64)
Short Term Loans and advances	(3.17)	68.22
Other Current Assets	(6.59)	6.78
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	140.46	(83.08)
Other Current Liabilities	9.65	(0.77)
Short term Provisions	(0.16)	74.88
Long term Provisions	1.15	2.84
Cash generated (used in)/from operations	(264.22)	440.28
Income tax paid	(0.59)	(74.71)
Net cash flow generated (used in)/from operating activities (A)	(264.82)	365.57
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property plant & equipment and intangible asset	(27.61)	(207.95)
Interest received	0.77	-
fixed deposits bought	(31.49)	-
Net cash flow from/(used in) investing activities (B)	(58.33)	(207.95)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issuing share Capital including share premium	-	-
Proceeds from borrowings	205.53	266.80
Finance cost	(147.05)	(113.50)
Net cash flow from / (used in) financing activities (C)	58.58	153.30
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(264.57)	310.92
Cash and cash equivalents at the beginning of the year	313.54	2.62
Cash and cash equivalents at the end of the year	48.97	313.54

For Viaz Tyres Limited


Rajeshkumar Prabhudas Patel
 Whole-time director and CFO
 DIN: 07883688
 Place : Ahmedabad
 Date : 29 May 2025



Independent Auditor's Report on Half Year Financial Results and Year to date Audited Consolidated Financial Results of M/s. VIAZ TYRES 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-380059

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of half yearly and year to date Consolidated financial results of **VIAZ TYRES LIMITED** (the "Holding Company") and its Subsidiary (the Holding Company and its Subsidiary together referred to as "the Group") for the half year ended 31st March, 2025 and the year-to-date results for the period from 01st April, 2024 to 31st March, 2025 (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 Consolidated financial results:

- i. Includes the audited financial results of the Parent Company, subsidiary company as given in the Annexure to this report;
- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. 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 consolidated net profit and other financial information for the half year ended 31st March, 2025 as well as the year-to-date results for the period from 01st April, 2024 to 31st March, 2025.

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 Consolidated Financial Results section of our report. We are independent of the Group, its subsidiary 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 Consolidated 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 Consolidated Financial Results

This Statement, which includes the Consolidated financial results is the responsibility of the Holding 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 year ended March 31, 2025. This responsibility includes preparation and presentation of the Consolidated Financial Results for the Six months and year ended March 31, 2025 that give a true and fair view of the net profit and other financial

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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 Group 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 Consolidated Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial results, the Board of Directors of Holding company and Partners in the Subsidiary company are responsible for assessing the 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 Holding Company Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors and Partners of Subsidiary company are also responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 Consolidated 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 Consolidated 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, under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 Group's ability to continue as

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- 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 Consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the Consolidated 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 Group to express an opinion on the Consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated 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.

Other Matter

We did not audit the financial information of Subsidiary company included in the statements, whose financial information reflects total revenue of Nil and net profit after tax of Nil for the year ended March 31, 2025 respectively, as considered in the Consolidated financial statements. As no transactions has been made in subsidiary company, No audit were performed by the management. Our opinion on the Statement is not modified in respect of this matter.

The Statement includes the results for the half yearly ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited half yearly ended September 30, 2024 of the current financial year, which were subjected to a limited review by us, as required under the Listing regulations.

Yours Faithfully

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


Chintan Doshi
Partner

Membership No.: 158931
UDIN: 25158931BMIFXE1161



Place: Ahmedabad
Date: May 29, 2025

☎ 9167 404 303
✉ chintan@ddco.in
🌐 www.ddco.in

📍 **Ahmedabad Branch**
C 908, Stratum @ Venus Ground,
NR Jhansi Ki Rani Statue,
Nehrunagar, Ahmedabad - 380015

📍 **Mumbai Branch**
119, Plot No. 7, Near F M Banquets,
Udyog Nagar, Goregaon West,
Mumbai - 400104.

CONSOLIDATED STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEARLY AND YEAR ENDED 31st MARCH, 2025

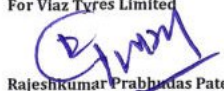
(Rs. In Lakhs)

SR.NO.	PARTICULARS.	6 Months Ended on	6 Months Ended on	6 Months Ended on	Year Ended on	Year Ended on
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		(Refer Note 5)	(UNAUDITED)	(UNAUDITED)	AUDITED	AUDITED
	INCOMES					
I	Revenue from Operations	2,888.25	2,837.62	2,825.99	5,725.88	5,036.82
II	Other Income	36.24	16.04	20.15	52.28	32.80
III	Total Income (I + II)	2,924.50	2,853.66	2,846.13	5,778.16	5,069.62
IV	EXPENSES.					
(a)	Cost of materials consumed	2,441.15	2,637.51	1,973.17	5,078.66	3,928.78
(b)	Purchase of Stock in Trade.	-	-	-	-	-
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(194.51)	(404.88)	321.18	(599.38)	138.09
(d)	Employee benefits expense	79.16	96.36	86.81	175.53	156.06
(e)	Finance Cost	81.18	65.87	58.36	147.05	113.50
(f)	Depreciation and Amortisation Expenses	87.34	99.02	66.66	186.36	120.17
(g)	Other Expenses	135.44	208.26	169.40	343.69	306.34
	TOTAL EXPENSES (IV (a to g))	2,629.77	2,702.14	2,675.59	5,331.91	4,762.94
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	294.73	151.52	170.55	446.25	306.68
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-
VII	Profit/ (Loss) Before Tax. (V-VI)	294.73	151.52	170.55	446.25	306.68
VIII	TAX EXPENSES.					
(a)	Current Tax.	70.20	43.76	49.18	113.97	74.71
(b)	Deferred Tax.	20.79	(22.31)	(2.68)	(1.52)	(5.31)
	Total Tax Expenses.	90.99	21.46	46.50	112.45	69.40
IX	NET PROFIT / (LOSS) FOR THE PERIOD	203.74	130.06	124.05	333.81	237.28
X	Paid up Equity Share Capital (Amount in lacs)	1,225.10	1,225.10	1,225.10	1,225.10	1,225.10
	Rs. 10 Face value per share)	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-
XI	Other Equity Capital (Reserve & Surplus)					
XII	Earning Per Share (In Rupees) from					
(i)	Basic.	1.66	1.06	1.01	2.72	1.94
(ii)	Diluted.	1.66	1.06	1.01	2.72	1.94

NOTES:

- The Statutory Auditors of the company have conducted audit of the financial result for the year ended March 31, 2025, An unmodified opinion has been issued and the same is being filed with the stock exchange along with the above results. The above results have been reviewed by audit committee and approved by the board of directors of company at its meeting held on Thursday, May 29 2025.
- 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,
- Company has only one reportable segment - Tyres Manufacturing
- The Statement includes the results for the half yearly ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited half yearly ended September 30, 2024.
- During the year, Viaz Tyres Limited (the 'Company') have incorporated subsidiary entity named "Autobots Trading FZC", Dubai, UAE with a 90% ownership stake. The primary business activity of Autobots Trading FZC is the trading of tyres.
- 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


Rajesh Kumar Prabhudas Patel
Whole-time director and CFO
DIN: 07883688
Place : Ahmedabad
Date : 29 May 2025



Viaz Tyres Limited

CIN : L25199GJ2018PLC103740

Reg Office :- 915/916 Maple Trade, Nr.Surdhara Circle, Sal Hospital Road, Thaltej, Ahmedabad-380059


Tele No. +91 9313436351 Email id :-viaztubes@gmail.com

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH, 2025

(Rs. In Lakhs)

PARTICULARS.	AS AT 31 Mar 2025	AS AT 31 Mar 2024
	AUDITED	AUDITED
EQUITY AND LIABILITIES.		
Shareholders' funds		
Equity share capital	1,225.10	1,225.10
Reserves and surplus	2,456.14	2,122.34
Sub-total- Shareholder's funds	3,681.24	3,347.44
NON CURRENT LIABILITIES.		
Deferred Tax Liabilities.	24.71	26.23
Long Term Borrowing	81.44	214.30
Long Term Provisions	7.55	6.40
Sub-total- Non Current Liabilities	113.70	246.93
CURRENT LIABILITIES.		
Short Term Borrowing	1,477.79	1,139.40
Trade payables		
- Total outstanding dues of micro and small enterprises		
- Total outstanding dues of creditors other than micro and small enterprises	330.95	190.49
Short Term Provisions	262.64	149.43
Other current liabilities	23.88	14.24
Sub-total-Current Liabilities	2,095.26	1,493.57
TOTAL	5,890.20	5,087.93
ASSETS.		
Non-current assets		
Property, plant and equipment		
Tangible assets	1,126.71	1,186.40
Long-term loans and advances	16.56	136.13
Sub-total- Non Current Assets	1,143.27	1,322.53
Current assets		
Inventories	1,386.37	1,227.52
Trade receivables	3,049.13	2,003.12
Cash and cash equivalents	48.97	313.54
Short-term loans and advances	238.59	203.92
Other current assets	23.87	17.29
Sub-total- Current Assets	4,746.93	3,765.39
TOTAL	5,890.20	5,087.93

For Viaz Tyres Limited


Rajeshkumar Prabhudas Patel
Whole-time director and CFO
DIN: 07883688
Place : Ahmedabad
Date : 29 May 2025



Viaz Tyres Limited

CIN : L25199GJ2018PLC103740

Reg Office :- 915/916 Maple Trade, Nr.Surdhara Circle, Sal Hospital Road, Thaltej, Ahmedabad-380059

Tele No. +91 9313436351 Email id :-viaztyres@gmail.com

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2025

(Rs.In Lakhs)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	446.25	306.68
Finance cost	147.05	113.50
Depreciation and amortisation income	186.36	120.17
Interest income	(0.77)	-
Operating profit before working capital changes	778.90	540.36
Movements in working capital:		
Adjusted for (Increase)/Decrease in operating assets		
Long-Term Loans and advances	20.51	-
Inventories	(158.86)	(101.30)
Trade Receivables	(1,046.11)	(67.64)
Short Term Loans and advances	(3.17)	68.22
Other Current Assets	(6.59)	6.78
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	140.46	(83.08)
Other Current Liabilities	9.65	(0.77)
Short term Provisions	(0.16)	74.88
Long term Provisions	1.15	2.84
Cash generated (used in)/from operations	(264.22)	440.28
Income tax paid	(0.59)	(74.71)
Net cash flow generated (used in)/from operating activities (A)	(264.82)	365.57
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property plant & equipment and intangible asset	(27.61)	(207.95)
Interest received	0.77	-
fixed deposits bought	(31.49)	-
Net cash flow from/(used in) investing activities (B)	(58.33)	(207.95)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issuing share Capital including share premium	-	-
Proceeds from borrowings	205.53	266.80
Finance cost	(147.05)	(113.50)
Net cash flow from / (used in) financing activities (C)	58.58	153.30
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(264.57)	310.92
Cash and cash equivalents at the beginning of the year	313.54	2.62
Cash and cash equivalents at the end of the year	48.97	313.54

For Viaz Tyres Limited



Rajeshkumar Prabhudas Patel
Whole-time director and CFO
DIN: 07883688
Place : Ahmedabad.
Date : 29 May 2025



Date: 29-05-2025

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 & Consolidated Financial results for the Half and Financial Year ended March 31, 2025 with unmodified 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
(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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