



Vasudhagama Enterprises Limited

(Formerly Known as Ozone World Limited)

CIN: L65910GJ1989PLC012835

Contact: 079-26873755 Fax: 079-26871756

Registered Office: G-04, Newyork Corner Building Behind Kiran Motors,

SG Highway Bodakdev Ahmedabad GJ 380054

Email: vasudhagamaenterprises@gmail.com Website: www.vasudhagama.com

September 06 , 2023

BSE Limited

P J Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir/Madam,

Scrip Code: 539291

Sub: Revised Outcome of Board Meeting held of Monday, 14th August, 2023

In accordance with the provisions of Regulations 30, 33 and all other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Listing Regulations), we would like to inform you that the Board of Directors (the Board) of the Company at its Meeting held on Monday, 14th August, 2023, has inter alia approved the unaudited Financial Results of the Company for the first quarter ended June 30, 2023.

The copies of the aforesaid Results together with the Limited Review Report issued by the Auditors of the Company are enclosed. The Auditors have issued an unmodified opinion on the Results.

The revised results for the quarter ended June 30, 2023 enclosed herewith.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Vasudhagama Enterprises Limited

Sejal Sanjiv Shah

Director

DIN: 09591841



REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS

To,
The Board of Directors
VASUDHAGAMA ENTERPRISES LIMITED
(FORMERLY KNOWN AS OZONE WORLD LIMITED)

1. We have reviewed the Standalone Unaudited Financial Results of **VASUDHAGAMA ENTERPRISES LIMITED (FORMERLY KNOWN AS OZONE WORLD LIMITED)** ("the company") for the quarter ended **June 30, 2023** which are included in the accompanying 'Statement of Standalone Unaudited Financial Results for the quarter ended June 30, 2023' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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.
4. A review is limited primarily to inquiries of company personnel and an analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Dharit Mehta & Co.

Chartered Accountants

(FRN: 137728W)



Dharit Mehta

(Proprietor)

Membership No. 157873

UDIN : 23157873BGWGXO7370

Place: Ahmedabad

Date: 14-08-2023

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Unaudited Financial Results for the Quarter on 30th June, 2023

(Rs. in Lacs)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended |
|---------|--|---------------|------------|------------|------------|
| | | 30/06/2023 | 31/03/2023 | 30/06/2022 | 31/03/2023 |
| | | Unaudited | audited | Unaudited | Audited |
| PART I | | | | | |
| I. | Revenue from Operations | 150.29 | - | - | 0.02 |
| II. | Other income | - | - | - | - |
| III. | Total Income (I+II) | 150.29 | - | - | 0.02 |
| IV. | Expenses : | | | | |
| | (a) Cost of materials consumed | - | - | - | - |
| | (b) Purchases of stock-in-trade | 131.79 | - | - | - |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - |
| | (d) Employee benefits expenses | 2.06 | - | 0.35 | 0.35 |
| | (e) Financial Costs | - | - | - | 0.00 |
| | (f) Depreciation and amortisation expenses | - | - | - | - |
| | (g) Other expenses | 5.57 | 1.00 | 3.12 | 7.02 |
| | Total Expenses (IV) | 139.41 | 1.00 | 3.47 | 7.37 |
| V. | Profit / (Loss) before exceptional items and tax(III-IV) | 10.88 | (1.00) | (3.47) | (7.34) |
| VI | Exceptional items | - | - | - | - |
| VII | Profit /(Loss) before tax (V-VI) | 10.88 | (1.00) | (3.47) | (7.34) |
| VIII | Tax expense | | | | |
| | (1) Current tax | 3.81 | - | - | - |
| | (2) Deferred Tax | - | - | - | - |
| | (3) Income Tax of Earlier Year | - | - | - | - |
| IX | Profit / (Loss) for the period from continuing operations (VII-VIII) | 7.07 | (1.00) | (3.47) | (7.34) |
| X | Net Profit / (Loss) for the period | 7.07 | (1.00) | (3.47) | (7.34) |
| XI | Other Comprehensive Income | - | - | - | - |
| XI | Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/(loss) for the period) | 7.07 | (1.00) | (3.47) | (7.34) |
| XII | Paid-up Equity Share Capital (Face value of Rs. 10/- each) | 369.91 | 369.91 | 369.91 | 369.91 |
| XIII | Earnings per equity share | | | | |
| | Basic | 0.19 | (0.03) | (0.09) | (0.20) |
| | Diluted | 0.19 | (0.03) | (0.09) | (0.20) |

Notes:

- The unaudited standalone financial results for the three months ended June 30, 2023 have been approved by the Board of Directors of the Company at its meeting held on August 14, 2023.
- The above standalone financial results have been prepared from the interim condensed standalone financial statements, which are prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Ind AS. The Management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the users of these financial statements.
- Figures has been rounded off and regrouped / re-arranged wherever necessary.

For, Vasudhagama Enterprises Limited
(Formerly known as Ozone World Limited)

Place: Ahmedabad
Date: 14th August, 2023



H.M. Shah

HITEN MANIL SHAH
Managing Director
(DIN : 09520190)