



OZONE WORLD LIMITED

Ref: OWL/SD/UAFR-2/2021-22/0111

Date : 1st November, 2021

To,
General Manager (Listing)
BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001

COMPANY CODE : 539291

Dear Sir,

**SUB: SUBMISSION OF UNAUDITED FINANCIAL RESULTS & LIMITED REVIEW FOR THE
QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2021**

With reference to the above and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Unaudited Financial Results and Limited Review for the quarter and half year ended on 30th September, 2021.

The above results have been approved by the Board of Directors of the Company at their meeting held on 1st November, 2021, which commenced at 11.30 a.m. and concluded at 1.00 p.m.

Thanking You

Yours faithfully,

FOR OZONE WORLD LIMITED

**SUHANI SIMLOTE
COMPANY SECRETARY & COMPLIANCE OFFICER**

Encl: As Above

OZONE WORLD LIMITED

Corporate Identity Number (CIN) : L65910GJ1989PLC012835

Registered Office : 501/1, Parshwa, Opp. Rajpath Club, S. G. Highway, Bodakdev, Ahmedabad – 380054

Phone No. 079 – 26873755, Fax No. 079 – 26871756

Website : www.ozoneworld.in

Email: ozoneworldltd@gmail.com

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Unaudited Financial Results for the Quarter and Half Year ended on 30th September, 2021

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	PART I						
I.	Revenue from Operations	15.43	18.51	17.06	33.94	34.23	80.75
II.	Other income	0.00	0.00	0.00	0.00	0.00	0.00
III.	Total Revenue (I+II)	15.43	18.51	17.06	33.94	34.23	80.75
IV.	Expenses :						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expenses	1.38	1.38	1.38	2.76	2.76	5.83
	(e) Financial Costs	0.00	0.00	0.00	0.00	0.02	0.00
	(f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	4.26	4.99	3.66	9.26	8.10	15.84
	Total Expenses (IV)	5.65	6.37	5.04	12.02	10.88	21.67
V.	Profit / (Loss) before exceptional Items and tax (III-IV)	9.78	12.14	12.02	21.92	23.34	59.08
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before tax (V-VI)	9.78	12.14	12.02	21.92	23.34	59.08
VIII	Tax expense						
	(1) Current tax	2.55	3.05	2.48	5.60	5.31	11.59
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(3) Income Tax of earlier year	0.00	0.00	2.10	0.00	2.10	2.10
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	7.23	9.09	7.44	16.32	15.93	45.40
X	Net Profit / (Loss) for the period	7.23	9.09	7.44	16.32	15.93	45.40
XI	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)	7.23	9.09	7.44	16.32	15.93	45.40
XII	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	369.91	369.91	369.91	369.91	369.91	369.91
XIII	Earnings per equity share						
	Basic	0.20	0.25	0.20	0.44	0.43	1.23
	Diluted	0.20	0.25	0.20	0.44	0.43	1.23

Notes:

1	The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 1st November, 2021.
2	The above unaudited financial results have been 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.
3	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.
4	Figures has been rounded off and regrouped / re-arranged wherever necessary.



5	Statement of Assets and Liabilities		
		(Rs. In Lacs)	
Sr. No.	Particulars	Half Year	Year Ended
		30-09-2021	31-03-2021
		Unaudited	Audited
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	-	-
	(b) Capital Work-in-Progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	632.000	623.833
	(iv) Others (to be specified)		
	(i) Deferred tax assets (net)	0.017	0.017
	(j) Other non-current assets	0.650	0.650
	Sub Total Non-Current Assets	632.67	624.50
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	5.71	0.53
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	1.37	1.37
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	22.11	13.61
	Sub Total Current Assets	29.19	15.51
	TOTAL ASSETS	661.86	640.01
B	EQUITY AND LIABILITIES		
(I)	Equity		
	(a) Equity Share Capital	369.91	369.91
	(b) Other Equity	273.77	257.44
	Total Equity	643.68	627.35
(II)	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Sub Total Non-Current Liabilities	-	-
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	0.92	0.93
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	-	-
	(c) Provisions	17.185	11.585
	(d) Current Tax Liabilities (Net)	0.078	0.148
	Sub Total Current Liabilities	18.18	12.66
	TOTAL EQUITY AND LIABILITIES	661.86	640.01

Place: Ahmedabad
Date: 1st November, 2021



Ozone World Limited

Jayesh Kumar Patel

Jayeshkumar Patel
Managing Director
(DIN : 00907313)

Cash flow statement for the half year ended on 30th September, 2021

(Amount in Lakhs)

Particulars	For the Half year ended 30th September, 2021		For the Half year ended 30th September, 2020	
	Amount	Amount	Amount	Amount
(A) Cash flow from operating activities				
(1) Net profit after tax and extraordinary items		16.32		15.93
ADD: (i) Depreciation Written off	-		-	
(ii) Provision for income tax	5.60		5.31	
(iii) Preliminary Expense	-		-	
(iv) Other Adjustment	-		10.85	
LESS: (i) Deferred tax Asset	-		-	
(ii) Kasar and vatav	-		-	
(iii) Other Adjustment	-	5.60	-	16.16
(2) Operating profit before working capital changes		21.92		32.09
Working capital changes				
Add: (i) Decrease in Current Assets (Except Cash & Cash Equivalents)	-		0.80	-
(ii) Increase in Current Liabilities				
Less: (i) Decrease in Current Liabilities	0.08		-	
(ii) Increase in Current assets (Except Cash & Cash Equivalents)	8.50	(8.58)	3.92	(3.12)
(3) Cash generated from operating before tax		13.34		28.97
Less: Income Tax Paid		-		2.10
(4) Cash flow before extraordinary items		13.34		26.87
Add/ (less) extraordinary items				
Net cash inflow / outflow from operating activities After tax & extraordinary items		13.34		26.87
(B) Cash flow from investing activities				
Add : Proceeds on account of changes in Investments	-	-		-
Less : Purchase of Fixed assets & Investments				
Net Cash inflow / outflow from investing activities		-		-
(C) Cash flow from financing activities				
Add : Changes in Long term Loans & Advances			-	
Proceeds of Share Capital				
Less : Advances given	8.17		29.54	
Less : Repayment of Loans	-			
Net cash inflow / outflow from financing activities		(8.17)		(29.54)
(D) net increase / decrease in cash & cash equivalent		5.17		(2.67)
(E) Add: Cash & Cash Equivalents in the beginning of the year		0.53		3.33
(F) Cash & Cash Equivalents at the end of the Half year		5.70		0.66

For and on behalf of the board of
Ozone World LimitedPlace: Ahmedabad
Date: 1st November, 2021

Jayeshkumar Patel
 Managing Director
 DIN: 00907323

INDEPENDENT AUDITOR'S REVIEW REPORT

Review Report to
The Board of Directors
OZONE WORLD LIMITED

1. We have reviewed the accompanying statement of Unaudited Financial Results of **OZONE WORLD LIMITED** for the quarter ended on **30th September, 2021**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
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. 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.

Attention is drawn to Note:1 of the Statement which states that the statement of cash flows for the corresponding six months ended September 30, 2021, as reported in the accompanying Statement have been approved by the Company's Board of Directors, but have not been subjected to review.



16-A, Ghanshyam Avenue, Sattar Taluka Society, Opp. C.U. Shah College,
Nr. Incometax Under Pass, Ahmedabad-380014 (Gujarat).

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Ahmedabad
Date : 01.11.2021



For Dharit Mehta & Co.
Chartered Accountants
(FRN: 137728W)

A handwritten signature in blue ink, appearing to read "Dharit Mehta", written over the printed name and title.

Dharit Mehta
Proprietor
Membership No. 157873
UDIN.: 21157873AAAAIS8387