



Vasudhagama Enterprises Limited

(Formerly known as Ozone World Limited)

CIN: L65910GJ1989PLC012835

079-26873755 079-26871756



www.ozoneworld.in



ozoneworldlimited@gmail.com

February 13, 2023

BSE Limited

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

Dear Sir/Madam,

Scrip Code: 539291

Sub: Outcome of the Board Meeting

In accordance with the provisions of Regulations 30 and 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 today, has inter alia approved the unaudited Financial Results of the Company for the Quarter and Nine month ended December 31, 2022.

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

The meeting of the Board commenced at 04:45 p.m. and concluded at 5:30 p.m.

Kindly take the same on the record.

Thanking you,

Yours faithfully,

For Vasudhagama Enterprises Limited

Sejal Sanjiv Shah

Director

DIN: 09591841



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Unaudited Financial Results for the Quarter and 9 Months ended on 31st December, 2022

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Nine Month's Ended		Year Ended
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	PART I						
I.	Revenue from Operations	0.00	-	0.00	0.00	33.94	33.94
II.	Other income	0.02	0.00	0.00	0.02	0.00	-
III.	Total Revenue (I+II)	0.02	-	-	0.02	33.94	33.94
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	0.00	0.00	1.84	0.35	4.6	5.65
	(e) Financial Costs	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	0.84	2.06	5.41	4.96	14.66	19.59
	Total Expenses (IV)	0.84	2.06	7.25	5.31	19.26	25.24
V.	Profit / (Loss) before exceptional items and tax(III-IV)	(0.82)	(2.06)	(7.25)	(5.28)	14.68	8.70
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit /(Loss) before tax (V-VI)	(0.82)	(2.06)	(7.25)	(5.28)	14.68	8.70
VIII	Tax expense						
	(1) Current tax	0.00	0.00	0.00	1.06	5.60	1.75
	(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	0.00	0.00	0.00	3.78
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	(0.82)	(2.06)	(7.25)	(6.34)	9.08	3.17
X	Net Profit / (Loss) for the period	(0.82)	(2.06)	(7.25)	(6.34)	9.08	3.17
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)	(0.82)	(2.06)	(7.25)	(6.34)	9.08	3.17
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	(0.02)	(0.06)	(0.20)	(0.17)	0.25	0.09
	Diluted	(0.02)	(0.06)	(0.20)	(0.17)	0.25	0.09

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 13th February, 2023.
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	9 Months Ended	9 Months Ended
		31-12-2022	31-03-2022
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	632.000
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	0.017	0.017
	(j) Other non-current assets	0.65	0.650
	Sub Total Non-Current Assets	632.67	632.67
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	1.53	2.80
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	1.37	1.37
	(vi) Others (Misc. Advances)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	10.36	13.09
	Sub Total Current Assets	13.27	17.26
	TOTAL ASSETS	645.93	649.93
B	EQUITY AND LIABILITIES		
(I)	Equity		
	(a) Equity Share Capital	369.91	369.91
	(b) Other Equity	254.27	260.61
	Total Equity	624.18	630.52
(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	20.000	15.000
	(ii) Trade payables	1.75	1.85
	(a) outstanding dues of micro and small enterprises	-	-
	(b) outstanding dues of creditors other than micro and small enterprises	-	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	-	0.011
	(c) Provisions	-	2.55
	(d) Current Tax Liabilities (Net)	-	-
	Sub Total Current Liabilities	21.75	19.41
	TOTAL EQUITY AND LIABILITIES	645.93	649.93

Place: Ahmedabad
Date: 13-02-2023



FOR OZONE WORLD LIMITED

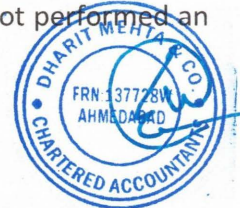
H. m. Shah
HITEN MANILAL SHAH
MANAGING DIRECTOR
(DIN : 09520190)



INDEPENDENT AUDITOR'S REVIEW REPORT

Review Report to
The Board of Directors
OZONE WORLD LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **OZONE WORLD LIMITED ("the Company")** for the quarter and nine months ended on 31st December, 2022 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. 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 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 (ICAI). 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 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.



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 standard ("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 Regulation 33 and 52 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.

For, Dharit Mehta & Co.

Chartered Accountants

(FRN: 137728W)



Dharit S. Mehta

(Proprietor)

M. No. 157873

Place: Ahmedabad

Date: 13-02-2023

UDIN: 23157873BGWGRL8411