



Vasudhagama Enterprises Limited

(Formerly Known as Ozone World Limited)

CIN: L65910GJ1989PLC012835

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

SG Highway Bodakdev Ahmedabad GJ 380054

Corporate Office: Shop No 5 Vandana Bldg, Subash Lane, Near Vaishno Devi

Mandir Daft, Malad East, Mumbai - 400097

Email: vasudhagamaenterprises@gmail.com | Website: www.vasudhagama.com | Contact: +91 8149030844

January 14, 2024

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 of the Company (the Board) at its Meeting held today, has inter alia approved the following unaudited Financial Results of the Company for the third quarter and nine months period ended December 31, 2023:

- a) Consolidated Financial Results; and
- b) Standalone Financial Results.

A copy of the 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 meeting of the Board commenced at 06:15 p.m. and concluded at 08:00 p.m.

Kindly take the same on the record.

Thanking you,

Yours faithfully,

For Vasudhagama Enterprises Limited

Sejal Sanjiv Shah

Director

DIN: 09591841

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Consolidated Financial Results of Vasudhagama Enterprises Limited (Formerly known as Ozone World Ltd) Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
VASUDHAGAMA ENTERPRISES LIMITED
(Formerly known as Ozone World Ltd)

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **VASUDHAGAMA ENTERPRISES LIMITED (Formerly known as Ozone World Ltd)** ("the Parent") and Its Subsidiary (the Parent and its subsidiaries together referred to as "the Group") for the quarter and nine months ended on **31th December, 2023 ("the Statement")**, being submitted by the Company pursuant to the requirements of Regulations 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 Parent'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 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 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 specified in 143(10) of the companies Act, 2013 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.



4. The Statement includes the result of the following entities:

Subsidiary:

i. Digigames Private Limited

5. 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 Standards ("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 Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results includes the interim financial information of subsidiary which have not been reviewed by their auditors, whose interim financial information reflect total revenue of 322.14 Lakhs, total net profit after tax of 27.30 Lakhs and total comprehensive profit of 27.30 Lakhs for the quarter ended December 31, 2023, as considered in the consolidated unaudited financial results. Our conclusion on the Statement is not modified in respect of the above matter.



Place : Ahmedabad

Date : 14-02-2024

UDIN: 24157873BKADS S8350

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

A handwritten signature in black ink, appearing to read "Dharit Mehta", written over a diagonal line.

Dharit Mehta
Proprietor
M.NO: 157873

VASUDHAGAMA ENTERPRISES LIMITED
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Unaudited Consolidated Financial Results for the Quarter and Nine Months ended on 31st December, 2023

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Nine Month's Ended		Year Ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	696.78	437.51	-	1,284.58	-	-
II.	Other income	-	-	-	-	-	-
III.	Total Revenue (I+II)	696.78	437.51	-	1,284.58	-	-
IV.	Expenses :						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	573.09	367.32	-	1,072.20	-	-
	(c) Changes in inventories of finished goods, work-in-	-	-	-	-	-	-
	(d) Employee benefits expenses	14.40	6.82	-	23.27	-	-
	(e) Financial Costs	0.00	-	-	0.00	-	-
	(f) Depreciation and amortisation expenses	10.43	2.65	-	13.08	-	-
	(g) Other expenses	23.29	11.82	-	40.68	-	-
	Total Expenses (IV)	621.21	388.60	-	1,149.22	-	-
V.	Profit / (Loss) before exceptional items and tax(III-	75.58	48.90	-	135.36	-	-
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	75.58	48.90	-	135.36	-	-
VIII.	Tax expense						
	(1) Current tax	17.48	6.01	-	27.29	-	-
	(2) Deferred Tax	1.42	5.24	-	6.66	-	-
	(3) Income Tax of earlier yea	-	-	-	-	-	-
IX.	Profit / (Loss) for the period from continuing	56.68	37.65	-	101.41	-	-
X.	Net Profit / (Loss) for the period	56.68	37.65	-	101.41	-	-
XI.	Other Comprehensive Income	-	-	-	-	-	-
XI.	Total Comprehensive Income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)	56.68	37.65	-	101.41	-	-
XII.	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	1,696.45	1,696.45	-	1,696.45	-	-
XIII.	Earnings per equity share						
	Basic	0.03	0.07	-	0.16	-	-
	Diluted	0.03	0.07	-	0.16	-	-

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 14th February, 2024
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 have been rounded off and regrouped / re-arranged wherever necessary.

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



H. m. Shah

Hiten Manilal Shah
MANAGING DIRECTOR

(DIN : 09520190)

Place: Ahmedabad
Date: 14th February, 2024



Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of Vasudhagama Enterprises Limited (Formerly known as Ozone World Ltd) Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
VASUDHAGAMA ENTERPRISES LIMITED
(Formerly known as Ozone World Ltd)

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **VASUDHAGAMA ENTERPRISES LIMITED (Formerly known as Ozone World Ltd)** ("the Company") for the quarter and nine months ended on 31st December, 2023 ("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 Mehta



Dharit Mehta

(Proprietor)

M. No. 157873

Place: Ahmedabad

Date: 14-02-2024

UDIN: 24157873BKA0SR1803

VASUDHAGAMA ENTERPRISES LIMITED
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Standalone Unaudited Financial Results for the Quarter and Nine Months ended on 31st December, 2023

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Nine Month's Ended		Year Ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	374.64	313.58	-	838.51	-	0.02
II.	Other income	0.00	0.00	0.02	-	0.02	-
III.	Total Revenue (I+II)	374.64	313.58	0.02	838.51	0.02	0.02
IV.	Expenses :						
	(a) Cost of materials consumed	312.15	268.32	-	712.26	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	0.00	-
	(c) Changes in inventories of finished goods, work-in-	-	-	-	-	-	-
	(d) Employee benefits expenses	3.50	3.45	-	9.00	0.35	0.35
	(e) Financial Costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expenses	4.40	0.15	-	4.55	-	-
	(g) Other expenses	15.40	8.25	0.84	29.22	4.96	7.02
	Total Expenses (IV)	335.46	280.16	0.84	755.03	5.31	7.37
V.	Profit / (Loss) before exceptional items and tax(III-	39.18	33.41	(0.82)	83.47	(5.28)	(7.34)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	39.18	33.41	(0.82)	83.47	(5.28)	(7.34)
VIII	Tax expense						
	(1) Current tax	8.92	2.47	-	15.20	1.06	-
	(2) Deferred Tax	0.87	4.90	-	5.78	-	-
	(3) Income Tax of earlier yea	-	-	-	-	-	-
IX	Profit / (Loss) for the period from continuing	29.39	26.04	(0.82)	62.49	(6.34)	(7.34)
X	Net Profit / (Loss) for the period	29.39	26.04	(0.82)	62.49	(6.34)	(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)	29.39	26.04	(0.82)	62.49	(6.34)	(7.34)
XII	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	1,696.45	1,696.45	369.91	1,696.45	369.91	369.91
XIII	Earnings per equity share						
	Basic	0.17	0.05	(0.02)	0.10	(0.17)	(0.20)
	Diluted	0.17	0.05	(0.02)	0.10	(0.17)	(0.20)

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 14th February, 2024
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 have been rounded off and regrouped / re-arranged wherever necessary.

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



Hiten Manilal Shah
MANAGING DIRECTOR
(DIN : 09520190)

Place: Ahmedabad
Date: 14th February, 2024