



## Vasudhagama Enterprises Limited

(Formerly known as Ozone World Limited)

CIN: L65910GI1989PLC012835

8149030844/8690709123

[www.vasudhagama.com](http://www.vasudhagama.com)

[ozoneworldlimited@gmail.com](mailto:ozoneworldlimited@gmail.com)

Reg Offc: 703, 7<sup>th</sup> Floor, Prahlad Nagar trade centre (PNTC), Block no F, Vejalpur, Ahmedabad, Gujarat- 380001

02<sup>nd</sup> June, 2025

To,  
BSE Limited  
Ground Floor, P.J. Tower  
Dalal Street  
Mumbai- 400001

**Scrip Code: 539291**

Dear Sir/Madam,

**Sub: Outcome of the meeting of the Board of Directors held on Monday, June 02, 2025**

**Ref: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015.**

With reference to above subject and in compliance with the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the Meeting of the Board of Director held on June 02, 2025 at 03.00 P.M and concluded at 05.00 P.M.: -

1. Considered, approved and adopted the Audited Financial Results for the Quarter and Financial Year ended on 31<sup>st</sup> March, 2025 along with the Auditor's Report and Certificate for unmodified opinion Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

These results have been duly reviewed by the Audit Committee and audited by M/s P.H. SHAH & CO., Chartered Accountants (FRN: 115464W), Statutory Auditors of the Company.

*(The copies of the aforesaid Financial Results along with the Auditors' Reports thereon and Declaration on Unmodified Opinion on the Audit Report, on standalone basis, are enclosed herewith.)*

2. Reviewed business of the Company.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

**For Vasudhagama Enterprises Limited**

**Aniket Kishor Mahale**  
Director  
DIN: 09571996



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02<sup>nd</sup> June, 2025

To,  
BSE Limited  
Ground Floor, P.J. Tower  
Dalal Street  
Mumbai- 400001

**Scrip Code: 539291**

Dear Sir/Madam,

**Sub: Declaration pursuant to Regulation 33(3) (d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

With reference to above, we hereby state that the statutory Auditor of the Company M/s P.H. SHAH & CO., Chartered Accountants (FRN: 115464W), have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended 31st March, 2025 in Compliance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please take the same on your record and oblige.

Thanking you,

Yours faithfully,

**For Vasudhagama Enterprises Limited**

**Aniket Kishor Mahale**  
Director  
DIN: 09571996



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**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC: NOT APPLICABLE**

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:**

Sr. No.	Particulars	In INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> quarter):** Attached as Annexure-D1

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (Applicable only for Annual Filing i.e., 4<sup>th</sup> quarter):** NOT APPLICABLE







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### Audited Standalone Balance Sheet as at 31st March 2025

Particulars	(Rs. In Lakhs)	
	Standalone	
	As at 31st march 2025	As at 31st March 2024
	Unaudited	Unaudited
<b>A) Assets</b>		
<b>Non Current Assets</b>		
Property Plant and Equipement	74.61	89.93
Capital Work In Progress		-
Other Intengible Assets		-
Intengible assets under Development		-
Financial Assets		-
i) Investment	10,455.23	3,449.00
ii) Loan	723.44	675.97
iii) Other Financial Assets	-	-
Deferred Tax Assets (net)		-
Other non current Assets	-	-
		-
<b>Total Non Current Assets</b>	<b>11,253.28</b>	<b>4,214.90</b>
		-
<b>Current Assets</b>		-
Inventories		-
Financial Assets		-
i) Trade Receivable	77.22	382.06
ii) Cash and Cash Equivalents	4.81	13.61
iii) Bank Balance other than (ii)above		-
iv) Loans and Advances	0.65	0.65
iv) Investment		-
Other Current Assets	36.48	10.37
<b>Total Curent Assets</b>	<b>119.16</b>	<b>406.68</b>
<b>Total Assets</b>	<b>11,372.44</b>	<b>4,621.58</b>
<b>B) Equity and Liabilities</b>		-
Equity Share Capital	4,391.15	1,696.45
Other Equity	6,869.84	2,468.53
Pref Share Capital		-
<b>Total Equity</b>	<b>11,260.99</b>	<b>4,164.98</b>
<b>Non Current Liabilities</b>		-
Financial Liabilities		-
i) Borrowings	-	121.58
Defered Tax Liabilities	8.14	6.46
<b>Total Non Current Liabilities</b>	<b>8.14</b>	<b>128.05</b>
<b>Current Liabilities</b>		-
Financial Liabilities		-
i) Borrowings	-	-
ii) Trade Payables	43.66	299.04
iii) Other Financial Liabilities		-
Provisions		-

Other Current Liabilities	59.65	29.51
<b>Total Current Liabilities</b>	<b>103.31</b>	<b>328.56</b>
<b>Total Equity and Liabilities</b>	<b>11,372.44</b>	<b>4,621.58</b>

**By Order of the Board of Directors  
For Vasudhagama Enterprises Limited**

Date:30/05/2025

Place: Mumbai



**Jay Atul Parekh  
Managing Director  
DIN: 10686834**



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## Financial results by company

Statement of Standalone Audited Results for the Quarter and Full year Ended 31/12/2025

Particulars	Quarter ended			Year ended	
	(31/03/2025)	(31/12/2024)	31-03-2024	(31/03/2025)	(31/03/2024)
(Refer Notes Below)	Audited	(Unaudited)	Audited	(Audited)	(Audited)
(Rs. In Lakhs)	*	*	*	*	*
<b>1 Revenue from Operation</b>	47.90	33.91	449.72	1,183.60	1288.22
Other income	-	-	-	-	-
<b>Total Revenue (I + II)</b>	<b>47.90</b>	<b>33.91</b>	<b>449.72</b>	<b>1,183.60</b>	<b>1288.22</b>
<b>2 Expenses</b>					
(a) Cost of materials consumed	-	-	-	-	-
(b) Purchase of Services	33.93	20.61	382.26	1,004.35	1094.52
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade					
(d) Employee benefits expense	2.36	2.87	3.09	16.95	12.10
(e) Finance Cost					
(f) Depreciation and amortisation expense	3.57	3.74	4.30	15.32	8.85
(g) Other expenses	4.12	5.74	18.73	27.26	47.95
<b>Total expenses</b>	<b>43.97</b>	<b>32.95</b>	<b>408.38</b>	<b>1,063.89</b>	<b>1163.42</b>
<b>3 Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)</b>	<b>3.93</b>	<b>0.96</b>	<b>41.34</b>	<b>119.71</b>	<b>124.80</b>
4 Exceptional items	-	-	-	-	-
<b>5 Profit / (Loss) before extraordinary items and tax (V - VI)</b>	<b>3.93</b>	<b>0.96</b>	<b>41.34</b>	<b>119.71</b>	<b>124.80</b>
6 Tax expense - Provision for taxation					
Current Tax - Provision for taxation	0.71	(0.12)	10.33	28.26	25.53
Deferred Tax	0.27	0.36	0.70	1.67	6.48
<b>7 Net Profit / (Loss) for the period</b>	<b>2.95</b>	<b>0.72</b>	<b>30.31</b>	<b>89.78</b>	<b>92.79</b>
8 Other Comprehensive Income/(Loss) (net of tax)	-	-	-	-	-
<b>9 Total Comprehensive Income/(Loss) for the period</b>	<b>2.95</b>	<b>0.72</b>	<b>30.31</b>	<b>89.78</b>	<b>92.79</b>
10 Paid up Equity Share Capital (Face value of Rs. 10/-)	439	439.12	169.64	439.12	169.64
11 Earnings per equity share:					
(1) Basic	0.01	0.00	0.18	0.20	0.55
(2) Diluted	0.01	0.00	0.18	0.20	0.55

### Notes:

- The above unaudited financial results were reviewed by the audit committee and approved by the board of directors at its meeting held on 30th May 2025.
- These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- Disclosure of segment wise information is not applicable as the Company has only one business segment.
- Previous quarter's figures have been re-grouped / re-arranged wherever necessary.

Date:30/05/2025  
Place: Mumbai

By Order of the Board of Directors  
For Vasudhagama Enterprises Limited

Jay Atul Parekh  
Managing Director  
DIN: 10686834



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<b>Standalone Cash Flow Statement as at 31 March , 2025</b>		(Amount in Lacs)
<b>Particulars</b>	For the period ended on 31.03.2025	For the period ended on 31.03.2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Profit Before Tax</b>	119.71	124.80
<b>Adjustments for:</b>		
Depreciation	15.32	8.85
Preliminary Exps. Written off	0.00	0.00
Finance Cost		
Other adjustment		0.02
<b>Operating Profit before Working Capital Changes</b>	135.04	133.67
<b>Movements in Working Capital :</b>		
Decrease / (Increase) in Inventories		
Decrease / (Increase) in Sundry Debtors	304.83	-382.06
Decrease / (Increase) in Loans and Advances	0.00	1.37
Decrease / (Increase) in Current Assets	-26.11	0.04
(Decrease) / Increase in Trade Payables	-255.38	297.68
(Decrease) / Increase in Short Term Provisions		
(Decrease) / Increase in Current Liabilities		
(Decrease) / Increase in Other Current Liabilities	30.14	2.55
Cash (used in) / generated from operations	188.51	53.25
Direct Taxes Paid (net of refunds)	28.26	
<b>Net cash (used in) / generated from operating activities</b>	160.26	53.25
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Purchase) of Fixed Assets	0.00	-98.78
Purchase of Investment	-7006.23	0.00
Sale / Disposal of Fixed Assets	0.00	0.00
Profit on sale of Investment / Assets	0.00	0.00
<b>Net cash (used in) / generated from investing activities</b>	-7006.23	-98.78
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
(Repayment) / Proceeds From Long Term Borrowings	(122)	
(Repayment) / Proceeds From Short Term Borrowings	-	101.58
Repayment / (Proceeds) From Long Term Loans & Advances	(47)	-43.97
Adjustment from Reserves and surplus	-	0.00
Proceeds from Issue of Shares	7,006	0.00
Interest Expense		
Dividend Distribution Tax		0.00
<b>Net cash (used in) / generated from financing activities</b>	6837.17	57.61

<b>D.NET INCREASE IN CASH AND CASH EQUIVALENTS (₹)</b>	-8.80	12.08
<b>Cash and cash equivalents at the beginning of the year</b>	13.61	1.53
<b>Cash and cash equivalents at the end of the year</b>	4.81	13.61
	0.00	0.00

Date:30/05/2025

Place: Mumbai

**By Order of the Board of Directors  
For Vasudhagama Enterprises Limited**



**Jay Atul Parekh  
Managing Director  
DIN: 10686834**



**Independent Auditors' Report on Quarterly and Year to date Financial Results of the Company pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of**

**VASUDHAGAMA ENTERPRISES LIMITED**

(Formerly known as **Ozone World Limited**)

We have audited the accompanying Quarterly financial results of **Vasudhagama Enterprises Limited** (Formerly known as **Ozone World Limited**) ("the Company") for the Quarter ended March 31, 2025 and the year-to-date results for the period from April 1, 2024 to March 31, 2025, 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, the aforesaid financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of 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/(loss) and other financial information for the Quarter ended March 31, 2025 as well as the year-to-date results for the period from April 1, 2024 to March 31, 2025.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

## **Management's Responsibilities for the Financial Results**

These half-yearly financial results as well as the year-to-date financial results have been prepared on the basis of the interim and annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 - Interim Financial Reporting 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 for safeguarding of the assets of the Company 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 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is 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:

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

- b. 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d. 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 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.
- e. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 Matters**

1. The figures for the Quarter ended March 31, 2025 as reported in these standalone financial results are the balancing figures between audited figures in respect of the full financial year and the unaudited year-to-date published figures up to the period ended December 31, 2024 which were subject to limited review by us.

2. The statement includes result for the Quarter ended March 31, 2025 and March 31, 2024 being the balancing figure between the audited figures in respect of full financial year and the published year-to-date figures upto Quarter of the relevant financial year.

**For PH SHAH & CO  
CHARTERED ACCOUNTANTS  
(Firm's Registration No. – 115464W)**



**Pamil Shah  
(Partner)  
(M. No. 049552)  
(UDIN -25049552BMJIIB8075)**

Place: Ahmedabad  
Date: 30-05-2025



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Consolidated Balance Sheet as at March 31, 2025		
Particulars	(Rs. In Lakhs)	
	Consolidated	
	As at 31st March 2025	As at 31st March 2024
	Audited	Audited
<b>A) Assets</b>		
<b>Non Current Assets</b>		
Property Plant and Equipment	354.72	213.04
Goodwill	3,735.33	2,510.89
Other Intangible Assets		
Intangible assets under Development		
Financial Assets		
i) Investment	1,457.74	1.40
ii) Loan	723.44	675.97
iii) Other Financial Assets	-	-
Deferred Tax Assets (net)		
Other non current Assets	-	-
<b>Total Non Current Assets</b>	<b>6,271.24</b>	<b>3,401.30</b>
<b>Current Assets</b>		
Inventories		
Financial Assets		
i) Trade Receivable	1,041.34	960.20
ii) Cash and Cash Equivalents	55.16	26.60
iii) Bank Balance other than (ii)above	-	-
iv) Loans and Advances	234.64	79.32
iv) Investment	-	-
Other Current Assets	4,756.42	197.93
<b>Total Current Assets</b>	<b>6,087.57</b>	<b>1,264.04</b>
<b>Total Assets</b>	<b>12,358.81</b>	<b>4,665.34</b>
<b>B) Equity and Liabilities</b>		
Equity Share Capital	4,391.15	1,696.45
Other Equity	6,869.84	2,468.53
Minority interest	902.88	
<b>Total Equity</b>	<b>12,163.88</b>	<b>4,164.98</b>
<b>Non Current Liabilities</b>		
Financial Liabilities		
i) Borrowings	-	121.58
Deferred Tax Liabilities	28.72	13.56
<b>Total Non Current Liabilities</b>	<b>28.72</b>	<b>135.14</b>
<b>Current Liabilities</b>		
Financial Liabilities		
i) Borrowings	-	
ii) Trade Payables	75.15	327.93
iii) Other Financial Liabilities		
Provisions	-	-
Other Current Liabilities	91.06	37.29
<b>Total Current Liabilities</b>	<b>166.21</b>	<b>365.23</b>
<b>Total Equity and Liabilities</b>	<b>12,358.81</b>	<b>4,665.34</b>
	-0.00	0.00

For PH Shah & Co.  
Chartered Accountants  
(FRN- 115464W)

Pamil Shah  
Partner  
(M.No.-049552)  
Place: Ahmedabad  
Date: 30 May 2025

By Order of the Board of Directors

  
Jay Atul Parekh  
Managing Director  
DIN: 10686834



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### Financial results by company

#### Statement of Consolidated audited Results for the Quarter and Full year Ended 31/03/2025

Particulars	Quarter ended			Year ended	
	(31/03/2025)	(31/12/2024)	31-03-2024	(31/03/2024)	(31/03/2025)
(Refer Notes Below)	Audited	(Unaudited)	Audited	(Audited)	(Audited)
(Rs. In Lakhs)					
<b>1 Revenue from Operation</b>	115.58	71.12	828.39	2,624.94	2,112.97
Other income	-	-	-	-	-
<b>Total Revenue (I + II)</b>	<b>115.58</b>	<b>71.12</b>	<b>828.39</b>	<b>2,624.94</b>	<b>2,112.97</b>
<b>2 Expenses</b>					
(a) Cost of materials consumed	-	-	-	-	-
(b) Purchase of Services	58.97	34.59	698.45	2,196.92	1,770.65
© Changes in inventories of finished goods, work-in-progress and stock-in-trade				-	-
(d) Employee benefits expense	5.59	7.26	12.09	47.71	35.36
(e) Finance Cost				-	-
(f) Depreciation and amortisation expense	27.29	10.35	10.18	74.23	23.26
(g) Other expenses	11.00	14.82	26.74	69.58	67.42
				-	-
<b>Total expenses</b>	<b>102.85</b>	<b>67.01</b>	<b>747.46</b>	<b>2,388.43</b>	<b>1,896.69</b>
<b>3 Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)</b>	<b>12.73</b>	<b>4.11</b>	<b>80.93</b>	<b>236.50</b>	<b>216.28</b>
				-	-
<b>4 Exceptional items</b>	-	-	-	-	-
<b>5 Profit / (Loss) before extraordinary items and tax (V - VI)</b>	<b>12.73</b>	<b>4.11</b>	<b>80.93</b>	<b>236.50</b>	<b>216.28</b>
				-	-
<b>6 Tax expense - Provision for taxation</b>					
Current Tax - Provision for taxation	4.02	2.05	19.14	60.43	46.44
Deferred Tax	(0.53)	0.01	1.79	(0.08)	8.44
<b>7 Net Profit / (Loss) for the period</b>	<b>9.24</b>	<b>2.04</b>	<b>60.00</b>	<b>176.15</b>	<b>161.40</b>
<b>8 Minority Interest</b>	<b>0.80</b>	<b>0.13</b>		<b>2.25</b>	
<b>9 Net Profit / (Loss) After Minority Interest</b>	<b>8.44</b>	<b>1.91</b>	<b>60.00</b>	<b>173.90</b>	<b>161.40</b>
<b>10 Other Comprehensive Income/(Loss) (net of tax)</b>	-	-	-	-	-
<b>11 Total Comprehensive Income/(Loss) for the period</b>	<b>8.44</b>	<b>1.91</b>	<b>60.00</b>	<b>173.90</b>	<b>161.40</b>
<b>12 Paid up Equity Share Capital (Face value of Rs. 10/- each)</b>	<b>4391.15</b>	<b>4391.15</b>	<b>1696.45</b>	<b>4,391.15</b>	<b>1696.45</b>
<b>13 Earnings per equity share:</b>					
(1) Basic	0.02	0.00	0.35	0.40	0.95
(2) Diluted	0.02	0.00	0.35	0.40	0.95

#### Notes:

1. The above unaudited financial results were reviewed by the audit committee and approved by the board of directors at its meeting  
2. These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

3. Disclosure of segment wise information is not applicable as the Company has only one business segment.

4. Previous quarter's figures have been re-grouped / re-arranged wherever necessary.

For PH Shah & Co.  
Chartered Accountants  
(FRN- 115464W)

Pamill Shah  
Partner  
(M.No.-049552)  
Place: Ahmedabad

Date: 30 May 2025

By Order of the Board of Directors  
For Vasudhagama Enterprises Limited

Jay Atul Parekh  
Managing Director

DIN: 10686834



## Vasudhagama Enterprises Limited

(Formerly known as Ozone World Limited)

CIN: L65910G11989PLC012835

8149030844/8690709123

www.vasudhagama.com

ozoneworldlimited@gmail.com

Reg Offc: 703, 7<sup>th</sup> Floor, Prahlad Nagar trade centre (PNTC), Block no F, Vejalpur, Ahmedabad, Gujarat- 380001

Consolidated Cash Flow Statement as at 31 March , 2025		(Amount in Lacs)	
Particulars	For the period ended on 31.03.2025	For the period ended on 31.03.2024	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Profit Before Tax</b>	<b>173.90</b>	<b>124.80</b>	
<b>Adjustments for:</b>			
Depreciation	74.23	8.85	
Preliminary Exps. Written off	-	-	
Finance Cost	-	-	
Other adjustment	(1,391.00)	0.02	
<b>Operating Profit before Working Capital Changes</b>	<b>(1,142.87)</b>	<b>133.67</b>	
<b>Movements in Working Capital :</b>			
Decrease / (Increase) in Inventories			
Decrease / (Increase) in Sundry Debtors	(81.14)	(382.06)	
Decrease / (Increase) in Loans and Advances	(47.48)	1.37	
Decrease / (Increase) in Short term Loans and Advances	(155.32)		
Decrease / (Increase) in Current Assets	(4,558.50)	0.04	
(Decrease) / Increase in Trade Payables	(252.79)	297.68	
(Decrease) / Increase in Short Term Provisions	-		
(Decrease) / Increase in Current Liabilities			
(Decrease) / Increase in Other Current Liabilities	53.77	2.55	
Cash (used in) / generated from operations	<b>(6,184.32)</b>	<b>53.25</b>	
Direct Taxes Paid (net of refunds)	60.43		
<b>Net cash (used in) / generated from operating activities (A)</b>	<b>(6,244.76)</b>	<b>53.25</b>	
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
(Purchase) of Fixed Assets	(67.45)	(98.78)	
Purchase of Investment	(1,456.34)	-	
Sale / Disposal of Fixed Assets		-	
Profit on sale of Investment / Assets		-	
<b>Net cash (used in) / generated from investing activities (B)</b>	<b>(1,523.79)</b>	<b>(98.78)</b>	
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
(Repayment) / Proceeds From Long Term Borrowings	(121.58)		
(Repayment) / Proceeds From Short Term Borrowings		<b>101.58</b>	
Repayment / (Proceeds) From Long Term Loans & Advances	(47.48)	(43.97)	
Adjustment from Reserves and surplus			
Proceeds from Issue of Shares	7,006.23		
Minority interest	902.88		
Dividend Distribution Tax			
<b>Net cash (used in) / generated from financing activities (C)</b>	<b>7,740.06</b>	<b>57.61</b>	
<b>D.NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)</b>			
	<b>(28.49)</b>	<b>12.08</b>	
<b>Cash and cash equivalents at the beginning of the year</b>	<b>26.48</b>	<b>1.53</b>	
<b>Cash and cash equivalents at the end of the year</b>	<b>55.16</b>	<b>13.61</b>	

For PH Shah & Co.  
Chartered Accountants  
(FRN- 115464W)

Pamil Shah  
Partner  
(M.No.-049552)

Place: Ahmedabad  
Date: 30 May 2025

By Order of the Board of Directors

Jay Atul Parekh  
Managing Director

DIN: 10686834



**Independent Auditors' Report on Quarterly and Year to date Consolidated Financial Results of the Company pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of  
VASUDHAGAMA ENTERPRISES LIMITED  
(Formerly known as Ozone World Limited)**

We have audited the accompanying consolidated half-yearly consolidated Financial Results of **Vasudhagama Enterprises Limited** (Formerly known as **Ozone World Limited**) (“the Company”) for the Quarter ended March 31, 2025 and the year-to-date results for the period from April 1, 2024 to March 31, 2025, 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, and based on the consideration of the reports of the other auditors on separate audited financial statement/ financial results/ financial information of the subsidiaries companies, the statement:

- (i) includes
  1. Digigames Private Limited
  2. Zecrom Enterprises Private Limited
- (ii) are presented in accordance with the requirements of Regulation 33 of 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 net profit/(loss) and other financial information for the group for quarter ended March 31, 2025 as well as the year-to-date results for the period from April 1, 2024 to March 31, 2025.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those SAs 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 Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the annual consolidated financial results.

### **Management's Responsibilities for the Consolidated Financial Results**

These consolidated half-yearly financial results as well as the year-to-date consolidated Financial Results have been prepared on the basis of the interim and annual financial statements. The Company's Board of Directors are responsible for the preparation of these consolidated Financial Results that give a true and fair view of the net profit/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 - Interim Financial Reporting 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 for safeguarding of the assets of the Company 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 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 annual consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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 Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the group are responsible for overseeing the Parent Company'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:

- a. 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.
- b. 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d. 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 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 Company to cease to continue as a going concern.
- e. 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.
- f. Obtain sufficient appropriate audit evidence regarding the financial statements/ financial results/ financial information of the entities within the group and subsidiary companies to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the statement of which we are the independent auditors. For the other entities included in the statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. Our responsibility in this regard is further described in paragraph (1) of the "other matters" section of our report.

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 Matters**

- (1) The figures for the quarter ended March 31, 2025 as reported in these consolidated financial results are the balancing figures between audited figures in respect of the full financial year and the published figures for the quarter ended December 31, 2024 of the financial year. The comparative consolidated financial information for the quarter ended December 31, 2024 were subjected to limited review by us.
- (2) Our opinion on the Statement is not modified in respect of the other matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements/ financial results/ financial information certified by the Management of the Management of the Holding Company.
- (3) We did not audit the subsidiary companies included in the consolidated results, whose financial statement includes total assets of Rs. 7706.27 Lacs and Total Revenues of Rs. 899.05 Lacs for the year ended March 31, 2025. The figures of subsidiaries companies included in consolidated financial statements are based on audited financials furnished by management.

**For PH SHAH & CO**  
**CHARTERED ACCOUNTANTS**  
**(Firm's Registration No. – 115464W)**



**Pamil Shah**  
**(Partner)**  
**(M. No. 049552)**  
**(UDIN -25049552BMJIIC9767)**

Place: Ahmedabad  
Date: 30-05-2025