



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 | Contact No. 8149030844

February 20, 2025

To,
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, 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 (both Consolidated and Standalone) for the first quarter ended December 31, 2024.

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

The meeting of the Board of Directors of the Company commenced at 06:00 P.M. and concluded at 12:00 A.M

Kindly take the same on record.

Thanking you,

Yours faithfully,
For Vasudhagama Enterprises Limited

Aniket Kishor Mahale
Director
DIN: 09571996

**Limited Review Report on Unaudited Results For The Quarter And Half Yearly Financial Results
pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements)
Regulations, 2015**

**To the Board of Directors
Vasudhagama Enterprises Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Vasudhagama Enterprises Limited (Formerly known as Ozone World Limited) ("the Parent" or "the Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and Nine months period ended **31st December 2024** ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations & 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 Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 - a. The Subsidiaries
 1. Digigames Private Limited
 2. Zecrom Enterprises Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure

**Registered Office: 402, Landmark Building, Opp. Seema Hall,
Anandnagar 100 ft Road, Satellite,
Ahmedabad-380015**

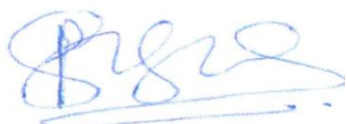
Mob. No.: +91- 94265 18279

E-mail: pamil_shah@yahoo.com

Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters: Consolidated Financial Statements have been prepared on regular consolidation basis.

For **P H SHAH & Co**
CHARTERED ACCOUNTANTS
FRN: 115464W



P H SHAH
Partner
M.No.: 049552
UDIN: 25049552BMJIHQ6602

Date: 20th February, 2025
Place: Ahmedabad



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

Financial results by company

PART I								(Rs. in Lakhs)
Statement of Consolidated Unaudited Results for the Quarter Ended 31/12/2024								
Particulars	Quarter Ended				Haf Year Ended		Previous year ended	
	3 months ended	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended		
	(31/12/2024)	(30/09/2024)	(30/06/2024)	(31/03/2024)	(30/09/2024)	(30/09/2023)	(31/03/2024)	
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)	
	*	*	*	*	*	*	*	
1 Revenue from Operation	71.12	1,431.31	1,006.92	828.39	2,438.23	437.51	2,112.97	
Other income	-	-	-	-	-	-	-	
Total Revenue (I + II)	71.12	1,431.31	1,006.92	828.39	2,438.23	437.51	2,112.97	
2 Expenses								
(a) Cost of materials consumed	-	-	-	-	-	-	-	
(b) Purchase of Services	34.59	1,254.51	848.85	698.45	2,103.36	367.32	1,770.65	
© Changes in inventories of finished goods, work-in-progress and stock-in-trade								
(d) Employee benefits expense	7.26	24.36	10.50	12.09	34.86	6.82	35.36	
(e) Finance Cost								
(f) Depreciation and amortisation expense	10.35	26.88	9.72	10.18	36.60	2.65	23.26	
(g) Other expenses	14.82	24.50	19.96	26.74	44.46	11.82	67.42	
Total expenses	67.01	1,330.25	889.03	747.46	2,219.28	388.60	1,896.69	
3 Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	4.11	101.07	117.89	80.93	218.96	48.90	216.28	
4 Exceptional items	-	-	-	-	-	-	-	
5 Profit / (Loss) before extraordinary items and tax (V - VI)	4.11	101.07	117.89	80.93	218.96	48.90	216.28	
6 Tax expense - Provision for taxation								
Current Tax - Provision for taxation	2.05	26.00	28.64	19.14	54.64	6.01	46.44	
Deferred Tax	0.01	(0.28)	0.83	1.79	0.55	5.24	8.44	
7 Net Profit / (Loss) for the period	2.04	75.35	88.42	60.00	163.77	37.65	161.40	
8 Minority Interest	0.13	1.32			1.32			
9 Net Profit / (Loss) After Minority Interest	1.91	74.03	88.42	60.00	162.45	37.65	161.40	
10 Other Comprehensive Income/(Loss) (net of tax)	-	-	-	-	-	-	-	
11 Total Comprehensive Income/(Loss) for the period	2.04	75.35	88.42	60.00	163.77	37.65	161.40	
12 Paid up Equity Share Capital (Face value of Rs. 10/- each)	4391.15	4391.15	1696.45	1696.45	4391.15	1696.45	1696.45	
13 Earnings per equity share:								
(1) Basic	0.0046	0.17	0.52	0.35	0.37	0.22	0.95	
(2) Diluted	0.0046	0.17	0.52	0.35	0.37	0.22	0.95	

Notes:

- The above unaudited financial results were reviewed by the audit committee and approved by the board of directors at its meeting held on 20th February, 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: 20/02/2025

Place: Mumbai

UDIN: 25158407BMJFXT4338

By Order of the Board of Directors
For Vasudhagama Enterprises Limited

Aniket Kishor Mahale
Director
DIN: 09571996

Limited review report on unaudited standalone financial results for Quarter & Nine months ended December 31st 2024 of Vasudhagama Enterprises Limited, pursuant to Regulation 33 and regulation 52(4) read with regulation 63 of the SEBI (Listing Obligations and Disclosure Regulations) Regulations, 2015, as amended.

**To the Board of Directors of
Vasudhagama Enterprises Limited**

We have reviewed the accompanying statement of unaudited financial results of **Vasudhagama Enterprises Limited** for the quarter and Nine months period ended **31st December 2024** (“the Statement”) attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 is limited primarily to inquiries of company personnel and 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.

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 applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and regulation 52(4) read with regulation 63 of the SEBI (Listing Obligations and Disclosure Regulations) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Pamil Shah

Partner

(M.No.-049552)

Place: Ahmedabad

UDIN: 25049552BMJIHP8018

Date: February 20, 2025

**Registered Office: 402, Landmark Building, Opp. Seema Hall,
Anandnagar 100 ft Road, Satellite,
Ahmedabad-380015**

Mob. No.: +91- 94265 18279

E-mail: pamil_shah@yahoo.com



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

Financial results by company

PART I		(Rs. in Lakhs)						
Statement of Standalone Unaudited Results for the Quarter Ended 31/12/2024								
Particulars	Quarter Ended				Haf Year Ended		Previous year ended	
	3 months ended	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended		
	(30/12/2024)	(30/09/2024)	(30/06/2024)	31-03-2024	(30/09/2024)	(30/09/2023)	(31/03/2024)	
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	Audited	(Unaudited)	(Unaudited)	(Audited)	
	*	*	*	*	*	*	*	
1 Revenue from Operation	33.91	551.00	550.79	449.72	1101.79	313.58	1288.22	
Other income	-	-	-	-	-	-	-	
Total Revenue (I + II)	33.91	551.00	550.79	449.72	1101.79	313.58	1288.22	
2 Expenses								
(a) Cost of materials consumed	-	-	-	-	-	-	-	
(b) Purchase of Services	20.61	475.00	474.82	382.26	949.82	268.32	1094.52	
© Changes in inventories of finished goods, work-in-progress and stock-in-trade								
(d) Employee benefits expense	2.87	9.09	2.64	3.09	11.73	3.45	12.10	
(e) Finance Cost								
(f) Depreciation and amortisation expense	3.74	3.92	4.10	4.30	8.02	0.15	8.85	
(g) Other expenses	5.74	6.71	11.40	18.73	18.11	8.25	47.95	
Total expenses	32.95	494.71	492.96	408.38	987.67	280.16	1163.42	
3 Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	0.96	56.29	57.83	41.34	114.12	33.41	124.80	
4 Exceptional items	-	-	-	-	-	-	-	
5 Profit / (Loss) before extraordinary items and tax (V - VI)	0.96	56.29	57.83	41.34	114.12	33.41	124.80	
6 Tax expense - Provision for taxation								
Current Tax - Provision for taxation	(0.12)	13.61	13.88	10.33	27.49	2.47	25.53	
Deferred Tax	0.36	0.46	0.57	0.70	1.03	4.90	6.48	
7 Net Profit / (Loss) for the period	0.72	42.22	43.38	30.31	85.60	26.04	92.79	
8 Other Comprehensive Income/(Loss) (net of tax)	-	-	-	-	-	-	-	
9 Total Comprehensive Income/(Loss) for the period	0.72	42.22	43.38	30.31	85.60	26.04	92.79	
10 Paid up Equity Share Capital (Face value of Rs. 10/-)	439.12	439.12	169.64	169.64	439.12	169.64	169.64	
11 Earnings per equity share:								
(1) Basic	0.0016	0.10	0.26	0.18	1.95	1.53	0.55	
(2) Diluted	0.0016	0.10	0.26	0.18	1.95	1.53	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 20th February, 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: 20/02/2025

By Order of the Board of Directors For
Vasudhagama Enterprises Limited

Place: Mumbai

Aniket Kishor Mahale
Director
DIN: 09571996

UDIN: 25158407BMJFXU5474