



**Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of 'Fruition Venture Limited' for the quarter and Six Months ended on September 30, 2024 pursuant to requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To  
The Board of Directors  
Fruition Venture Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("the Statement") of Fruition Venture Limited ("the Company"), for the quarter and nine months ended September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as "the Listing Regulations")
2. The 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, (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company's personnel responsible and applying analytical and other review procedure to financial data and thus provide less assurance than an audit. We have not performed the audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 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 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 Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 14-11-2024

Place: Delhi



For SUNIL K GUPTA & ASSOCIATES.  
Chartered Accountants

Firm Registration No.: 002154N

CA. Mahesh Chandra Agarwal

Partner

Membership No. 088025

UDIN: 24088025BKAMCP2572



# Fruition Venture Limited

CIN : L74899DL1994PLC058824

14<sup>th</sup> November, 2024

To,  
**BSE LIMITED**  
Department of Corporate Services  
Corporate Relationship Department  
1<sup>st</sup> Floor, Rotunda Building,  
B. S. Marg, Fort,  
Mumbai-400001

Ref: Scrip Code: 538568

**Sub: Outcome for the Board meeting held on 14<sup>TH</sup> November, 2024 for approval of unaudited results for quarter ended 30<sup>TH</sup> September, 2024 commenced at 11:00 AM and concluded at 01:30 PM.**

Dear Sir/ Madam,

With reference to the Captioned Subject and pursuant to regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements) regulations, 2015, this is inform you that meeting of Board of directors was held today, Thursday, **14<sup>th</sup> November, 2024** at our registered office located at 1301, Padma Tower-1 Rajendra Place, New Delhi-110008., inter alia, to consider and approve the following item:

Sl. No.	Item of Business
1.	<p>To consider, approve &amp; take on record Unaudited Financial Results of the Company for the quarter ended 30th September, 2024.</p> <p>The chairman placed before the board The Unaudited Financial Results (Standalone) of the Company for the quarter ended 30th September, 2024 ('Financial Results') prepared in terms of Regulation 33 of the Listing Regulations, 2015 and the Board approved the same.</p>
2.	<p>Take on record Limited review report issued by M/s Sunil K Gupta &amp; Associates, Chartered Accountants In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 are enclosed herewith.</p> <p><b>We further declare that the Limited Review Report is with unmodified opinion on the Unaudited Financials Results.</b></p>
3.	<p>Vote of Thanks</p> <p>There being no other business to be transacted, the meeting concluded at 01:30 PM with a vote of thanks to the Chair.</p>



Copy of the aforesaid un-audited Financial Results along with Limited review Report for the Quarter Ended September 30, 2024 is enclosed herewith for your kind perusal.

The Unaudited Financial Results shall be accessible on the website of the Company at [www.fruitionventure.com](http://www.fruitionventure.com)

The Board Meeting commenced at 11:00 A.M. (IST) and concluded at 01:30 P.M. (IST).

An extract of the aforementioned results will be published in the newspapers in accordance with the Listing Regulations.

We request you to take this information on your records.

Thanking You  
Yours Faithfully

For **FRUITION VENTURE LIMITED**

A handwritten signature in blue ink is written over a circular blue stamp. The stamp contains the text "FRUITION VENTURE LIMITED" around the perimeter and "DELHI" in the center, with a small star at the bottom.

**NITIN AGGARWAL**  
**(MANAGING DIRECTOR)**

**DIN: 01616151**

**C-2101A, SUSHANT LOK-1,**

**NEAR PEACH TREE,**

**GURUGRAM**

**Haryana, India 122002**

**Place : Delhi**

**Dated: 14/11/2024**

# FRUITION VENTURE LIMITED

CIN: L74899DL1994PLC058824

Regd Office :- 1301, Padma Tower-1 Rajendra Place New Delhi-110008

Ph: 011-25710171 Email:- cs@fruitionventure.com website: www.fruitionventure.com

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024

( Amount. In Lakhs except for EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		3 Months Ended 30-09-2024	Preceding 3 Months Ended 30-06-2024	Corresponding 3 Months Ended 30-09-2023	Six Months Ended 30-09- 2024	Six Months Ended 30-09- 2023	Previous Year Ended 31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income from Operations</b>						
	(a) Revenue from Operations	115.73	32.68	-	148.41	-	16.08
	(b) Other income	0.03	2.09	2.54	2.12	5.11	13.83
	<b>Total income from Operation</b>	<b>115.76</b>	<b>34.77</b>	<b>2.54</b>	<b>150.53</b>	<b>5.11</b>	<b>29.91</b>
<b>2</b>	<b>Expenses</b>						
	(a) Purchases	57.12	48.74	-	105.86	-	47.85
	(b) Employee benefits expense	3.60	3.69	3.30	7.29	5.45	10.68
	(c) Depreciation and amortization expense	4.27	3.08	0.16	7.35	0.24	1.65
	(d) Changes in inventories of finished goods, work-in-progress and stock-in trade	30.80	-15.90	8.84	14.90	-8.17	-38.96
	(e) Finance Cost	-	-	-	-	-	-
	(f) Loss on Sale of Investments	-	-	-	-	-	-
	(g) Other expenses	9.72	12.08	8.01	21.80	16.89	31.67
	<b>Total Expenses</b>	<b>105.50</b>	<b>51.69</b>	<b>20.31</b>	<b>157.19</b>	<b>14.41</b>	<b>52.89</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>10.26</b>	<b>-16.92</b>	<b>-17.77</b>	<b>-6.66</b>	<b>-9.30</b>	<b>-22.98</b>
<b>4</b>	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before tax (3-4)</b>	<b>10.26</b>	<b>-16.92</b>	<b>-17.77</b>	<b>-6.66</b>	<b>-9.30</b>	<b>-22.98</b>
<b>6</b>	<b>Tax Expenses</b>						
	a) Current Tax	-	-	-	-	-	-
	b) Adjustment Tax on Earlier Years	-	-	-	-	-	-
	c) Deferred Tax	-	-	9.36	-	3.96	12.84
<b>7</b>	<b>Total Tax Expenses (a+b+c)</b>	<b>-</b>	<b>-</b>	<b>9.36</b>	<b>-</b>	<b>3.96</b>	<b>12.84</b>
<b>8</b>	<b>Profit/(loss) for the period from continuing operations (5-7)</b>	<b>10.26</b>	<b>-16.92</b>	<b>-27.13</b>	<b>-6.66</b>	<b>-13.26</b>	<b>-35.82</b>
<b>9</b>	Profit/(loss) from discontinued operations	-	-	-	-	-	-
<b>10</b>	Tax expenses of discontinued operations	-	-	-	-	-	-
<b>11</b>	<b>Profit/(loss) for the period from discontinued operations (9-10)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>12</b>	<b>Net Profit for the period (8+11)</b>	<b>10.26</b>	<b>-16.92</b>	<b>-27.13</b>	<b>-6.66</b>	<b>-13.26</b>	<b>-35.82</b>
<b>13</b>	<b>Other Comprehensive Income</b>						
	(i) Item that will not be reclassified to profit or loss	0.08	0.23	4.01	0.31	7.06	6.01
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other comprehensive Income (i+ii)</b>	<b>0.08</b>	<b>0.23</b>	<b>4.01</b>	<b>0.31</b>	<b>7.06</b>	<b>6.01</b>
<b>14</b>	<b>Total Comprehensive Income for the period [Comprising of Profit/loss and other Comprehensive Income (12+13)]</b>	<b>10.34</b>	<b>-16.69</b>	<b>-23.12</b>	<b>-6.35</b>	<b>-6.20</b>	<b>-29.81</b>
<b>15</b>	<b>Paid Up Equity Share Capital (Face value Rs.10/-)</b>	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>
<b>16</b>	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106.34</b>	<b>136.31</b>	<b>112.70</b>
<b>17</b>	<b>Earnings Per Equity Share:-</b>						
	<b>Earning Per Equity shares from continuing Operations</b>						
	(i) Basic Earning(loss) Per shares (Not annualised)	0.26	-0.42	-0.68	-0.17	-0.33	-0.90
	(ii) Diluted Earning(loss) Per shares (Not annualised)	0.26	-0.42	-0.68	-0.17	-0.33	-0.90

**Note:**

- 1 The above Audited Results have been reviewed by the Audit Committee and approved by the Board of Directors of Fruition Venture Limited (the Company') at their respective meetings held on November 14, 2024. The statutory auditors of the Company have carried out an unmodified audit opinion on these results.
- 2 The above Audited Standalone Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and other relevant amendments thereafter.
- 3 Previous year figures have been regrouped/rearranged whenever necessary to conform to current year figures.
- 4 There are no investor compliants received during the year and therefore no compliants in pending at the end of the quarter.
- 5 The above Audited Financial Results will be available on the website of the Company www.fruitionventure.com and BSE :- www.bseindia.com  
The figure for the quarter ended 30.09.2024 & corresponding quarter ended 30.09.2023 are the balancing figure between the unaudited year to date figure upto September 30, 2024/September 30, 2023 & unaudited figure for the quarter ended June 30, 2024/June 30, 2023.
- 6
- 7 There were no exceptional/extraordinary items during the respective period above

Place : New Delhi

Date : 14-11-2024



**For FRUITION VENTURE LIMITED**

**KRISHAN KUMAR AGGARWAL  
DIRECTOR**

**DIN : 02452405**

**FRUITION VENTURE LIMITED**

CIN- L74899DL1994PLC058824

Regd. Off:- 1301, Padma Tower-1 Rajendra Place, New Delhi-110008

Tel No. +91-11-25710171, Email: cs@fruitionventure.com, Web : www.fruitionventure.com

**Statement of Asset and Liabilities as on September 30, 2024**

(Rs. In Lacs)

PARTICULARS	As on 30.09.2024 (Unaudited)	As on 31.03.2024 (Audited)
<b>A. ASSETS</b>		
<b>1 Non-Current Assets</b>		
(a) Property, Plant and Equipment	382.12	306.49
(b) Intangibles	-	-
(c) Financial Assets	-	-
i) Investments	17.60	17.29
ii) Loans & Advances	-	-
iii) Other Financial Assets	-	-
(d) Deferred Tax Assets (Net)	27.36	27.36
(e) Other non-current assets	107.81	107.81
<b>Total Non-Current Assets</b>	<b>534.88</b>	<b>458.95</b>
<b>2 Current Assets</b>		
(a) Inventories	46.16	61.05
(b) Financial Assets		
i) Investments	-	-
ii) Trade receivables	48.33	21.52
iii) Cash and cash equivalents	5.23	123.43
iv) Others Balances with Bank	-	-
v) Loans & Advances	2.76	7.76
vi) Other Financial Assets	-	-
(c) Other Current Assets	44.50	22.81
<b>Total Current Assets</b>	<b>146.99</b>	<b>236.56</b>
<b>TOTAL ASSETS (1+2)</b>	<b>681.87</b>	<b>695.51</b>
<b>B. EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Equity Share Capital	400.00	400.00
(b) Other Equity	106.34	112.70
i) Reserves & Surplus	-	-
<b>Total Equity</b>	<b>506.34</b>	<b>512.70</b>
<b>2. Non Current Liabilities</b>		
(a) Financial Liabilities		
i) Borrowings	81.85	114.59
ii) Other financial liabilities	-	-
iii) Provisions	-	-
iv) Others non-current liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>81.85</b>	<b>114.59</b>
<b>3 Current Liabilities</b>		
(a) Financial Liabilities		
i) Borrowings	70.48	65.48
ii) Trade Payables	20.37	-
iii) Other financial liabilities	-	-
iv) Provisions	-	-
v) Others current liabilities	2.82	2.73
v) Deferred Tax Liabilities	-	-
<b>Total Current Liabilities</b>	<b>93.68</b>	<b>68.22</b>
<b>Total Equity and Liabilities</b>	<b>681.87</b>	<b>695.51</b>

By order of the Board  
For FRUITION VENTURE LIMITED

  
**KRISHAN KUMAR AGGARWAL**  
 DIRECTOR  
 DIN : 02452405

Place : Delhi  
Dated : 14-11-2024

**FRUITION VENTURE LIMITED**

CIN- L74899DL1994PLC058824

Regd. Off:- 1301, Padma Tower-1 Rajendra Place, New Delhi-110008

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**CASH FLOW STATEMENT AS ON SEPTEMBER 30, 2024**

(Rs. In Lacs)

PARTICULARS	QUARTER ENDED	YEAR ENDED
	30.09.2024	31.03.2024
<b>A. Cash flow form operating activities :</b>		
Net Profit before Tax as per P & L A/c	(6.66)	(22.99)
Misc. Income	-	-
Interest Income	(2.07)	(13.82)
Dividend Income	(0.05)	(0.01)
Depreciation	7.35	1.65
Misc Exp. W/off	-	-
Income Tax for Current/Earlier Years	-	-
<b>Operating Profit Before Working Capital changes</b>	<b>-1.43</b>	<b>-35.16</b>
Add/Less Adjusted for othe Current Assets/Current Liabilities		
Sundry Debtors	(26.81)	(21.52)
Other Financial Assets	-	-
Other Non-Current Assets	-	(3.17)
Short Term Loan & Advances	5.00	(5.00)
Other Current Assets	(21.70)	(15.23)
Current Liabilities	20.46	(0.05)
Inventories	14.89	(38.96)
<b>Net Cash inflow/outflow Operatins</b>	<b>-9.59</b>	<b>-119.09</b>
<b>B. Cash Flow form Investing Activities :</b>		
Fixed Assets	(82.99)	(306.78)
Preliminary Expenses	-	-
Re-Payment of Unsecured Loan	-	-
Interest Earned	2.07	13.82
Dividend Earned	0.05	0.01
Investments	-	-
<b>Net Cash Flow form Investing Activities</b>	<b>-80.87</b>	<b>292.96</b>
<b>C Cash Flow from financial Activities</b>		
Share Capital	-	-
Share Premium	-	-
Change in Borrowings	(27.74)	18.08
Reserve & Surplus	-	-
Deposits/Unsecured Loans	-	-
Misc. Expenditure	-	-
Provision for Taxation	-	-
<b>Net Cash Flow from financing Activities</b>	<b>-27.74</b>	<b>18.08</b>
<b>Net Cash Increase in Cash &amp; Cash Equivalents (A+B+C+)</b>	<b>-118.20</b>	<b>-231.97</b>
Opening Balance of Cash & cash equivalents	123.43	355.40
Closing Balances of Cash & cash Equivalents	5.23	123.43
<b>Net Inflow</b>	<b>-118.20</b>	<b>-231.97</b>

By order of the Board  
For **FRUITION VENTURE LIMITED**

  
  
**KRISHAN KUMAR AGGARWAL**  
**DIRECTOR**  
**DIN : 02452405**

Place : DELHI  
Dated : 14-11-2024



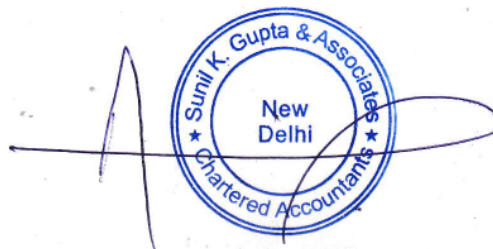
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To

The Board of Directors

Fruition Venture Limited

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4. Based on our review conducted as stated in paragraph 3 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 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 Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For **SUNIL K GUPTA & ASSOCIATES.**

Chartered Accountants

Firm Registration No.: 002154N

*CA. Mahesh Chandra Agarwal*

CA. Mahesh Chandra Agarwal

Partner

Membership No. 088025

Date: 14-11-2024

Place: Delhi

UDIN: 24088025BKAMCP2572