



Vasudhagama Enterprises Limited

(Formerly known as Ozone World Limited)

CIN: L65910GI1989PLC012835

8149030844/8690709123



www.vasudhagama.com



ozoneworldlimited@gmail.com

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

March 11, 2026

To,

The General Manager
Department of Corporate Relations
BSE Ltd.
P. J. Towers, Dalal Street, Fort
Mumbai – 400 001

Scrip Code: 539291

Sub: Submission of Unaudited Standalone & Consolidated Financial Results for the quarter & half year ended 30th September, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations, 2015)

Respected Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), please find enclosed the Standalone & Consolidated Unaudited Financial Results for the quarter and half year ended September 30, 2025, reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 11 March, 2026.

Kindly acknowledgment the receipt of the same and take the same on record.

The meeting started at 05.5PM and ended at 06.30 PM

Thanking You,
Yours Faithfully,

For Vasudhagama Enterprises Limited

Kunal Chatterjee
Director
(DIN 03630011)
Encl: a/a



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Statement of Standalone Unaudited Financial Result for the Quarter and Half Year Ended on 30th September, 2025

(Rs. in Lacs)

Particulars	Quarter ended			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	UnAudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Income						
Revenue from Operations	-	-	551.00	-	1,101.79	1,183.60
Other Income	19.01	43.45	-	62.46	-	-
Total Income	19.01	43.45	551.00	62.46	1,101.79	1,183.60
II. Expenses						
Cost of Materials Consumed/Service Availed	-	-	-	-	-	-
Purchase of Services	-	-	475.00	-	949.82	1,004.35
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	-	-	-	-	-	-
Employee Benefits Expense	6.35	8.11	9.09	14.46	11.73	16.95
Finance costs	-	-	-	-	-	-
Depreciation, Amortisation and Depletion Expenses	3.21	3.40	3.92	6.62	8.02	15.32
Other Expenses	3.61	22.94	6.71	26.55	17.40	27.26
Total Expenses	13.17	34.46	494.71	47.63	986.96	1,063.89
III. Profit / (Loss) before exceptional items and tax	5.84	8.99	56.29	14.83	114.83	119.71
IV. Exceptional item	-	-	-	-	-	-
V. Profit before Tax	5.84	8.99	56.29	14.83	114.83	119.71
VI. Tax Expense	1.46	2.25	14.07	3.71	28.70	29.92
- Current Tax	1.32	2.05	13.61	3.37	27.67	28.25
- Short / (Excess) provision of Previous Year	-	-	-	-	-	-
- Deferred Tax	0.14	0.199	0.46	0.34	1.03	1.67
VII. Profit for the Period	4.38	6.74	42.22	11.12	86.13	89.79
Other comprehensive income (after tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	4.38	6.74	42.22	11.12	86.13	89.79
Paid up Equity Share Capital (Face Value Rs. 1/- Each)	439.12	439.12	439.12	439.12	439.12	439.12
Other Equity	-	-	-	-	-	-
Earnings per Equity Share (Face Value Rs. 1) (Not annualised)						
(a) Basic	0.01	0.02	0.10	0.03	0.20	0.20
(b) Diluted	0.01	0.02	0.10	0.03	0.20	0.20

Notes

- The Audited financial results for the 2nd quarter & Half year ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 25th February 2026. The Statutory Auditors have expressed an unmodified audit opinion. The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.
- The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.
- The Board of Directors of the Company have not recommended dividend for the financial year 2024-25.
- The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).
- The Figures have been regrouped and/or reclassified wherever necessary.

FOR VASUDHAGAMA ENTERPRISE LIMITED

JAY ATUL PAREKH
Managing Director
DIN: 10686834

Kunal Chatterjee
Director
(DIN 03630011)

Place : Ahmedabad
Date : 11/03/2026



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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEP 30, 2025

(Rs. in Lakhs)

Particulars	Quarter ended			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Income						
Revenue from Operations	9.93	18.17	1,431.31	28.10	2,438.23	2,577.03
Other Income	19.01	43.45		62.46	-	47.90
Total Income	28.94	61.62	1,431.31	90.55	2,438.23	2,624.93
II. Expenses						
Purchase of Stock in Trade	0.69	0.78	1,254.51	1.47	2,103.36	2,196.91
Employee Benefits Expense	7.11	8.82	24.36	15.93	34.86	47.71
Finance costs	-	-	-	-	-	-
Depreciation, Amortisation and Depletion Expenses	15.19	15.99	26.88	31.18	36.60	74.23
Other Expenses	4.20	23.83	24.50	19.26	43.76	69.59
Total Expenses	27.19	49.41	1,330.24	67.84	2,218.58	2,388.44
III. Profit / (Loss) before exceptional items and tax	1.74	12.21	101.08	22.72	219.66	236.49
IV. Exceptional item	-	-	-	-	-	-
V. Profit before Tax	1.74	12.21	101.08	22.72	219.66	236.49
VI. Tax Expense	-0.76	0.14	25.72	-0.62	54.80	53.38
- Current Tax	-0.01	0.68	26.00	0.68	54.37	53.99
- Short / (Excess) provision of Previous Year	-	-	-	-	-	-
- Deferred Tax	-0.75	-0.54	(0.38)	(1.30)	0.44	(0.60)
VII. Profit attributable to minority interest	-0.14	0.66	1.32	0.53	1.32	2.69
VIII. Profit for the Period	2.64	11.40	74.04	22.81	163.53	180.41
Other comprehensive income (after tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	2.64	11.40	74.04	22.81	163.53	180.41
Paid up Equity Share Capital (Face Value Rs. 1/- Each)	439.12	439.12	439.12	169.64	169.64	439.12
Earnings per Equity Share (Face Value Rs. 10) (Not annualised)						
(a) Basic	0.01	0.03	0.17	0.13	0.96	0.41
(b) Diluted	0.01	0.03	0.17	0.13	0.96	0.41

Notes

- The Un-Audited financial results for the 1st quarter ended 30th June, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 25th February, 2026. The Statutory Auditors have expressed an unmodified audit opinion. The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.
- The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.
- The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).
- The Figures have been regrouped and/or reclassified wherever necessary.

FOR VASUDHAGAMA ENTERPRISE LIMITED

JAY ATUL PAREKH
Managing Director
DIN: 10686834

Kunal Chatterjee
Director
(DIN 03630011)

Place : Ahmedabad
Date : 11/03/2026

Limited Review Report on Unaudited Quarterly Standalone Financial Results of Vasudhagama Enterprise Limited, pursuant to regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the quarter ended 30th September, 2025.

**Review Report to
The Board of Directors of,
VASUDHAGAMA ENTERPRISE LIMITED**

1. We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of Vasudhagama Enterprise Limited ("the Company") for the Quarter Ended September 30, 2025 (the statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 of principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. 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. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 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.



SHWETA JAIN & CO LLP

CHARTERED ACCOUNTANTS, (LLPIN- ACQ-2534)
(formerly known as Shweta Jain & Co, Chartered Accountants)

For, Shweta Jain & Co LLP
Chartered Accountants
FRN: 127673W/W101149

Amit J Joshi
Partner
M. No. 120022

UDIN: 26120022LMFPBH9544
Date: 11/03/2026
Place: Mumbai



Limited Review Report on Unaudited Quarterly Consolidated Financial Results of Vasudhagama Enterprise Limited, pursuant to regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the quarter ended 30th September, 2025.

**Review Report to
The Board of Directors of,
VASUDHAGAMA ENTERPRISE LIMITED**

1. We have reviewed the accompanying statement of Consolidated Un-audited Ind AS Financial Results of Vasudhagama Enterprise Limited ("the Company") for the Quarter Ended September 30, 2025 (the statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 of principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. 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. 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.
4. The Statement includes the result of the following entities:
 - i. Zecrom Enterprises Private Limited (Subsidiary)
 - ii. Digigames Private Limited (Subsidiary)

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 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, Shweta Jain & Co LLP
Chartered Accountants
FRN: 127673W/W101149

Amit J Joshi
Partner
M. No. 120022

UDIN: 26120022YCYTKW6600
Date: 11/03/2026
Place: Mumbai





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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at 30th Sept, 2025	As at 31st March 2025
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	332.07	354.72
b Financial Assets		
i Investments	1,457.74	1,457.74
ii Trade receivables		
iii Loans	716.93	723.44
iv Others (to be specified)	-	-
c Deferred Tax Assets (net)	-	-
d Other Non-current assets	-	-
e Goodwill	3,733.91	3,735.33
Total Non-current assets	6,240.66	6,271.24
2 Current assets		
a Inventories		-
b Financial Assets		
i Trade receivables	861.23	1,041.34
ii Cash and cash equivalents	9.39	55.16
iii Loans	246.15	234.64
c Other current assets	4,967.57	4756.42
Total Current assets	6,084.35	6,087.57
Total Assets	12,325.01	12,358.81
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	4,391.15	4,391.15
b Other Equity	6880.96	6869.84
c Minority Interest	903.23	902.88
Total Equity	12,175.34	12,163.88
2 LIABILITIES		
a Non-current liabilities		
i Financial Liabilities		
a. Borrowings	-	-
ii Deferred tax liabilities (Net)	27.86	28.72
iii Other Non-current liabilities	-	-
Total Non-Current Liabilities	27.86	28.72
b Current liabilities		
i Financial Liabilities		
a. Borrowings	-	-
b. Trade payables	47.32	75.15
c. Other financial liabilities	-	-
ii Other current liabilities	74.49	91.06
iii Current Tax Liabilities (Net)	-	-
Total Current Liabilities	121.81	166.21
Total Liabilities	149.67	194.93
TOTAL EQUITY AND LIABILITIES	12,325.01	12,358.81

FOR VASUDHAGAMA ENTERPRISE LIMITED



Place : Ahmedabad

Date : 11/03/2026

JAY ATUL PAREKH **Kunal Chatterjee**
Managing Director Director
DIN: 10686834 **(DIN 03630011)**



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Consolidated Cash Flow Statement for the Quarter & Half year ended 30th September 2025

(Rs. in Lacs)

Particulars	As at 30 Sept 2025	As at 31 March 2025
Cash flows from Operating Activities		
Profit before tax for the Year	22.72	236.49
Adjustments to reconcile net profit to net cash provided by operating activities	-	-
Depreciation and Amortization	31.18	69.59
Other Adjustment	-18.54	-1,445.58
Interest Income	-	-
Operating profit / (loss) before working capital changes	35.36	-1,139.50
Movements in Working Capital:		
(Increase)/decrease in Trade Receivables	180.11	-81.14
(Increase)/decrease in Short terms loan & advances	-11.51	-155.32
(Increase)/decrease in Other Current Assets	-211.15	-4,558.50
Increase/(decrease) in Other Current Liabilities	-16.57	53.77
Increase/(decrease) in Trade Payables	-27.83	-252.79
Increase/(decrease) in Loans	-	-47.48
Net Cash Generated From/ (Used in) operations	-51.60	-6,180.96
Tax paid (net of refunds)	-0.68	-53.99
Net Cash From/(Used in) Operating Activities	-52.27	-6,234.94
Cash Flows from Investing Activities		
Purchase of fixed asset		-67.45
Investments	-	-1,456.34
Goodwill		
Interest Income	-	-
Net cash from/(Used in) Investing Activities	-	-1,523.79
Cash flows from Financing Activities		
Borrowings	6.51	-121.58
Minority Interest		902.88
Proceeds of Shares	-	7,006.00
Net cash from/(Used in) Financing Activities	6.51	7,787.30
Increase in Cash and Cash Equivalents during the year	-45.76	28.56
Cash and Cash Equivalents at the beginning of the year	55.16	26.60
Cash and Cash Equivalents at the end of the year	9.39	55.16

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the (a) Indian Accounting Standard (Ind AS-7) - Statement of Cash Flow.

FOR VASUDHAGAMA ENTERPRISE LIMITED

Place : Ahmedabad

Date :11/03/2026

JAY ATUL PAREK Kunal Chatterjee

Managing Director Director

DIN: 10686834 (DIN 03630011)