



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

November 10, 2023

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 Second quarter and half year ended September 30, 2023.

The copies of the aforesaid Results together with the Limited Review Report issued by the Auditors of the Company are enclosed.

The meeting of the Board commenced at 06:30 p.m. and concluded at 10:00 p.m.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Vasudhagama Enterprises Limited

Sejal Sanjiv Shah

Director

DIN: 09591841

VASUDHAGAMA ENTERPRISES LIMITED
(Formerly known as Ozone World Limited)

Registered Office : G-04, Newyork Corner Building, Behind Kiran Motors, S G Highway Bodakdev, Ahmedabad - 380054

CIN : L65910GJ1989PLC012835
Phone No. 079 - 26873755 Fax No. 079 - 26871756
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Unaudited Consolidated Financial Results for the Quarter and Half Year ended on 30th September, 2023

[Rs. in Lacs]

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
PART I							
I.	Revenue from Operations	437.51	-	-	587.80	-	-
II.	Other income	-	-	-	-	-	-
III.	Total Revenue (I+II)	437.51	-	-	587.80	-	-
IV.	Expenses :						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	367.32	-	-	499.11	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expenses	6.82	-	-	8.87	-	-
	(e) Financial Costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expenses	2.65	-	-	2.65	-	-
	(g) Other expenses	11.82	-	-	17.39	-	-
	Total Expenses (IV)	388.60	-	-	528.02	-	-
V.	Profit / (Loss) before exceptional Items and tax(III-IV)	48.90	-	-	59.78	-	-
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit/(Loss) before tax (V-VI)	48.90	-	-	59.78	-	-
VIII.	Tax expense						
	(1) Current tax	6.01	-	-	9.82	-	-
	(2) Deferred Tax	5.24	-	-	5.24	-	-
	(3) Income Tax of earlier yea	-	-	-	-	-	-
IX.	Profit / (Loss) for the period from continuing operations (VII-VIII)	37.65	-	-	44.72	-	-
X.	Net Profit / (Loss) for the period	37.65	-	-	44.72	-	-
XI.	Other Comprehensive Income	-	-	-	-	-	-
XI.	Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)	37.65	-	-	44.72	-	-
XII.	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,696.45	-	-	1,696.45	-	-
XIII.	Earnings per equity share						
	Basic	0.07	-	-	0.16	-	-
	Diluted	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 10th November, 2023.
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 has been rounded off and regrouped / re-arranged wherever necessary.



5		Statement of Assets and Liabilities	
(Rs. in Lacs)			
Sr. No.	Particulars	Half Year Ended	Year Ended
		30.09.2023	31.03.2023
		Unaudited	Audited
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	233.66	-
	(b) Capital Work-in-Progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	2,567.87	-
	(e) Other intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	1.40	-
	(ii) Trade receivables	-	-
	(iii) Loans	632.000	-
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Sub Total Non-Current Assets	3,434.93	-
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	1,125.11	-
	(iii) Cash and cash equivalents	6.22	-
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	70.91	-
	Sub Total Current Assets	1,202.24	-
	TOTAL ASSETS	4,637.17	-
B	EQUITY AND LIABILITIES		
(I)	Equity		
	(a) Equity Share Capital	1,696.45	-
	(b) Other Equity	2,408.83	-
	Total Equity	4,105.28	-
(II)	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	20.00	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	4.89	-
	(d) Other non-current liabilities	-	-
	Sub Total Non-Current Liabilities	24.89	-
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	463.47	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	37.24	-
	(c) Provisions	6.28	-
	(d) Current Tax Liabilities (Net)	-	-
	Sub Total Current Liabilities	507.00	-
	TOTAL EQUITY AND LIABILITIES	4,637.17	-

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



Hiten Manilal Shah
MANAGING DIRECTOR
(DIN : 09520190)

Place: Ahmedabad
Date: 10/11/2023

Independent Auditor's Review Report On Quarterly and Half Yearly Unaudited Consolidated Financial Results

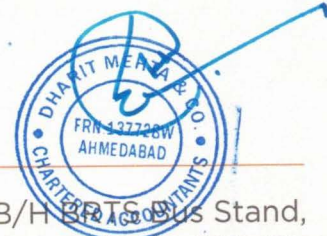
Review Report to
The Board of Directors
VASUDHAGAMA ENTERPRISES LIMITED.
(Formerly Known as Ozone World Limited)

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 half year ended 30th September 2023 ("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, 16th Floor, Himalaya Business Center, B/H BRTS Bus Stand, Nr. RTO Cricle, 132 ft Ring Road, Ahmedabad - 380027



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 Requirements) Regulations, 2015, as amended, 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 statements/ financial information/ financial results of 1 subsidiary which have been reviewed by their auditors, whose interim financial results reflect total revenue of Rs. 123.93 Lakhs and Rs. 123.93 lakhs, total net profit after tax of Rs. 11.61 Lakhs and Rs. 11.61 Lakhs for the Quarter and Half Year ended September 30, 2023, as considered in the consolidated unaudited financial results. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the management. Our conclusion is so far as it relates to the affairs of these subsidiary is based solely on such unaudited financial results and other unaudited financial information. Our conclusion on the statement is not modified in respect of the above matter.
7. Other Matters : Consolidated Financial Statements have been prepared on regular consolidation basis.

Place : Ahmedabad
Date : 10th November 2023
UDIN: 23157873BGWHHT5869



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

Dharit Mehta
Proprietor
M.NO: 157873

VASUDHAGAMA ENTERPRISES LIMITED
(Formerly known as Ozone World Limited)

Registered Office : G-04, Newyork Corner Building, Behind Kiran Motors, S G Highway Bodakdev, Ahmedabad - 380054

CIN : L65910GJ1989PLC012835

Phone No. 079 - 26873755 Fax No. 079 - 26871756
vasudhagamaenterprises@gmail.com

Unaudited Standalone Financial Results for the Quarter and Half Year ended on 30th September, 2023

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
PART I							
I.	Revenue from Operations	313.58	150.29	-	463.86	0.00	0.02
II.	Other income	0.00	0.00	0.00	0.00	0.00	-
III.	Total Revenue (I+II)	313.58	150.29	-	463.86	-	0.02
IV.	Expenses :						
	(a) Cost of materials consumed	268.32	131.79	0.00	400.11	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expenses	3.45	2.06	0.00	5.50	0.35	0.35
	(e) Financial Costs	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expenses	0.15	0.00	0.00	0.15	0.00	0.00
	(g) Other expenses	8.25	5.57	2.06	13.82	5.18	7.02
	Total Expenses (IV)	280.16	139.41	2.06	419.57	5.53	7.37
V.	Profit / (Loss) before exceptional items and tax(III-IV)	33.41	10.88	(2.06)	44.29	(5.53)	(7.34)
VI.	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII.	Profit / (Loss) before tax (V-VI)	33.41	10.88	(2.06)	44.29	(5.53)	(7.34)
VIII.	Tax expense						
	(1) Current tax	7.38	3.81	0.00	11.18	0.00	0.00
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(3) Income Tax of earlier yea	0.00	0.00	0.00	0.00	0.00	0.00
IX.	Profit / (Loss) for the period from continuing operations (VII-VIII)	26.04	7.07	(2.06)	33.11	(5.53)	(7.34)
X.	Net Profit / (Loss) for the period	26.04	7.07	(2.06)	33.11	(5.53)	(7.34)
XI.	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XII.	Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)	26.04	7.07	(2.06)	33.11	(5.53)	(7.34)
XIII.	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	1,696.45	369.91	369.91	1,696.45	369.91	369.91
XIII.	Earnings per equity share						
	Basic	0.05	0.19	(0.06)	0.12	(0.15)	(0.20)
	Diluted	0.05	0.19	(0.06)	0.12	(0.15)	(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 10th November, 2023.
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 has been rounded off and regrouped / re-arranged wherever necessary.



5		Statement of Assets and Liabilities	
(Rs. In Lacs)			
Sr. No.	Particulars	Half Year Ended	Year Ended
		30.09.2023	31.03.2023
		Unaudited	Audited
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	-	-
	(b) Capital Work-in-Progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	98.634	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	3,449.00	-
	(ii) Trade receivables	-	-
	(iii) Loans	632.000	632.000
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	-	0.017
	(j) Other non-current assets	0.650	0.650
	Sub Total Non-Current Assets	4,180.28	632.67
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	332.01	-
	(iii) Cash and cash equivalents	2.62	1.53
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	0.00	1.37
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	10.37	10.41
	Sub Total Current Assets	344.99	13.31
	TOTAL ASSETS	4,525.27	645.98
B	EQUITY AND LIABILITIES		
(I)	Equity		
	(a) Equity Share Capital	1,696.45	369.91
	(b) Other Equity	2,408.83	253.27
	Total Equity	4,105.28	623.18
(II)	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	4.89	-
	(d) Other non-current liabilities	-	-
	Sub Total Non-Current Liabilities	4.89	-
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	20.00	20.000
	(ii) Trade payables	386.41	2.70
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	2.41	0.096
	(c) Provisions	6.28	-
	(d) Current Tax Liabilities (Net)	-	-
	Sub Total Current Liabilities	415.10	22.80
	TOTAL EQUITY AND LIABILITIES	4,525.27	645.98

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



HMS

Hiten Manilal Shah
MANAGING DIRECTOR
(DIN : 09520190)

Place: Ahmedabad
Date: 10/11/2023

VASUDHAGAMA ENTERPRISES LIMITED (Formerly known as Ozone World Limited)				
Cash flow statement for the quarter and half year ended 30th September' 2023				
(Amount in Lakhs)				
Particulars	For the Half year ended 30th September,2023		For the Half year ended 30th September,2022	
	Amount	Amount	Amount	Amount
(A) Cash flow from operating activities				
(1) Net profit after tax and extraordinary items		33.11		(5.53)
ADD:(i) Depreciation Written off	0.15		-	
(ii) Provision for income tax	6.28		-	
(iii) Preliminary Expense	-		-	
(iv) Other Adjustment	0.02		-	
LESS: (i) Deferred tax Asset	(4.89)		-	
(ii) Kasar and vatav	-		-	
(iii) Other Adjustment	-	11.33	-	
(2) Operating profit before working capital changes		44.44		(5.53)
Working capital changes				
Add: (i) Decrease in Current Assets (Except Cash & Cash Equivalents)	0.04		2.16	-
(ii) Increase in Current Liabilities	386.02		-	
Less: (i) Decrease in Current Liabilities	-		3.51	
(ii) Increase in Current assests (Except Cash & Cash Equivalents)	332.01	54.06	-	(1.35)
(3) Cash generated from operating before tax		98.50		(6.88)
Less: Income Tax Paid		-		-
(4) Cash flow before extraordinary items		98.50		(6.88)
Add/ (less) extraordinary items				
Net cash inflow / outflow from operating activities After tax & extraordinary items		98.50		(6.88)
(B) Cash flow from investing activities				
Add : Proceeds on account of changes in Investments				
Less : Purchase of Fixed assets & Investments	3,548			
Net Cash inflow / outflow from investing activities		(3,547.78)		
(C) Cash flow from financing activities				
Add : Changes in Long term Loans & Advances	1.37		5.00	
Proceeds of Share Capital	3,449.00			
Less : Advances given	-		-	
Less : Repayment of Loans	-		-	
Net cash inflow / outflow from financing activities		3,450.37		5.00
(D) net increase / decrease in cash & cash equivalent		1.09		(1.88)
(E) Add: Cash & Cash Equivalents in the beginning of the year		1.53		2.80
(F) Cash & Cash Equivalents at the end of the Half year		2.62		0.92

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



HM Shah

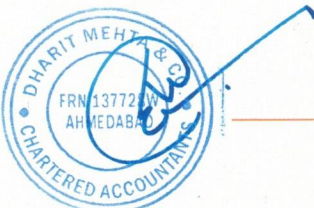
Hiten Manilal Shah
Managing Director
DIN: 09520190

Place: Ahmedabad
Date: 10/11/2023

Independent Auditor's Review Report On Quarterly and Half Yearly Unaudited Standalone Financial Results

Review Report to
The Board of Directors
VASUDHAGAMA ENTERPRISES LIMITED.
(Formerly Known as Ozone World Limited)

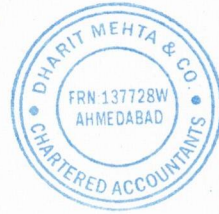
1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **VASUDHAGAMA ENTERPRISES LIMITED (Formerly Known as Ozone World Limited)** ("the Company") for the quarter and Half year ended on **30th September, 2023 ("the Statement")**, being submitted by the Company pursuant 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 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 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.



Attention is drawn to Note:6 of the Statement which states that the statement of cash flows for the corresponding six months ended September 30, 2023, as reported in the accompanying Statement have been approved by the Company's Board of Directors, but have not been subjected to review.

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 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.

Place : Ahmedabad
Date : 10th November 2023
UDIN: 23157873BGWHHS5825



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


Dharit Mehta
Proprietor
M.NO: 157873