

Valencia Nutrition Limited						
Address - Office No 601, A Wing, Neelkanth Business Park, Kirol Village road , Vidyavihar , Mumbai 400086						
CIN:- L51909MH2013PLC381314						
ANNEXURE I						
Standalone Statement of Audited Financial Results						
(All amounts are in Rs. In Lakhs, unless otherwise stated)						
Sr. No.	Particulars	Half Year Ended			Year Ended	
		March 31, 2025	September 30, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	REVENUE FROM OPERATIONS	692.53	154.55	69.08	847.09	133.54
	Less: Excise duty					
1	Revenue from operations (net)	692.53	154.55	69.08	847.09	133.54
2	Other income	32.21	32.72	31.24	64.93	31.24
3	TOTAL REVENUE	724.74	187.27	100.32	912.01	164.79
4	EXPENSES					
a)	Cost of materials consumed/ Purchases of stock-in-trade	435.41	145.26	87.45	580.67	143.68
b)	Changes in inventories	(149.95)	17.63	12.80	(132.32)	34.15
c)	Employee benefits expense	54.96	41.82	24.62	96.78	43.59
d)	Finance costs	7.74	5.38	3.04	13.13	3.04
e)	Depreciation and amortisation expense	19.96	1.27	3.01	21.23	5.23
f)	Other expenses	127.40	97.73	53.27	225.12	73.56
	TOTAL EXPENSES	495.52	309.08	184.19	804.60	303.26
5	Profit / (Loss) before extraordinary & exceptional items	229.22	(121.81)	(83.86)	107.41	(138.47)
	Extraordinary items - gain / (loss)	-	-	-	-	-
	Exceptional items - gain / (loss)	-	-	-	-	-
6	Profit / (Loss) before tax	229.22	(121.81)	(83.86)	107.41	(138.47)
7	Tax expense:					
	Current tax expense for current year	-	-	-	-	-
	MAT credit reversal / (available for current year)	-	-	-	-	-
	Current tax expense relating to prior years	-	-	-	-	-
	Deferred tax charge / (credit)	-	-	-	-	-
8	Profit / (Loss) for the period	229.22	(121.81)	(83.86)	107.41	(138.47)
9	Earnings per share (of Rs.10 each)					
	(a) Basic	1.64	(0.87)	(1.50)	0.77	(2.48)
	(b) Diluted	1.53	(0.77)	(1.50)	0.76	(2.48)

Notes:

- The above standalone financial results for the year and half year ended 31st March 2025 have been reviewed by the Audit Committee in their meeting held on 28th May 2025 and have been audited by the Statutory Auditors of the company.
- The Company is operating as a single segment company, engaged in manufacturing of non-alcoholic beverages, and hence there is no separate reportable business segment.
- The Audited Financial Statements are prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the rules made thereunder and in the format as prescribed under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The financial information presented above is extracted from and is harmonized to conform with the Unaudited financial statements.
- The aforesaid Financial results will be uploaded on the company's website www.valencianutrition.com and will also be available on the website of BSE Limited i.e. www.bseindia.com for benefit of Shareholders and Investors.
- The Figures for six months ended 31-March-2025 has been arrived at after deducting figures for the half year ended 30-September-2024 from the figures of Year ended 31-March-2025.
- Figures for the previous period have been regrouped or rearranged wherever necessary to confirm to current periods financial results.



For and on behalf of the Board of Directors



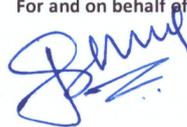
Jay Jatin Shah
Whole time director and CFO
DIN : 09072405
Date:- 28/05/2025
Place:- Mumbai



Stavan Pravin Ajmera
Director
DIN : 08112696
Date:- 28/05/2025
Place:- Mumbai

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ANNEXURE II		
Standalone Statement of Assets and Liabilities		
Particulars	(All amounts are in Rs. In Lakhs, unless otherwise stated)	
	As at 31-Mar-2025	As at 31-Mar-2024
	(Audited)	(Audited)
A. EQUITY AND LIABILITIES		
1. Shareholders' funds		
(a) Share capital	1,698.03	558.53
(b) Reserves and surplus	1,835.10	(763.61)
(c) Share Warrants	125.00	
Sub-total - Shareholder's Funds	3,658.14	(205.07)
2. Share application money pending allotment		
		-
3. Non-current liabilities		
(a) Long-term borrowings	148.67	533.96
Other long-term liabilities	-	-
(b) Long-term provisions	-	-
Sub-total - Non-Current Liabilities	148.67	533.96
4. Current liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	-	-
- Dues to Micro and Small Enterprises	-	-
- Dues to Other parties	13.18	24.29
(c) Other current liabilities	9.17	235.96
(d) Short-term provisions	12.52	10.81
Sub-total - Current Liabilities	34.87	271.06
TOTAL - EQUITY AND LIABILITIES	3,841.68	599.94
B. ASSETS		
1. Non-current assets		
(a) Fixed assets		
(i) Property, plant and equipment	604.49	232.08
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	14.36	-
Non-current investments	292.78	-
Deferred tax assets (net)	-	-
(b) Long-term loans and advances	401.27	30.63
(c) Other non-current assets	-	-
Sub-total - Non-Current Assets	1,312.90	262.71
2. Current assets		
(a) Current investments	-	-
(b) Inventories	265.89	69.59
(c) Trade receivables	647.97	96.99
(d) Cash and cash equivalents	789.78	22.30
(e) Short-term loans and advances	816.93	144.37
(f) Other current assets	8.20	3.99
Sub-total - Current Assets	2,528.78	337.23
TOTAL	3,841.68	599.94

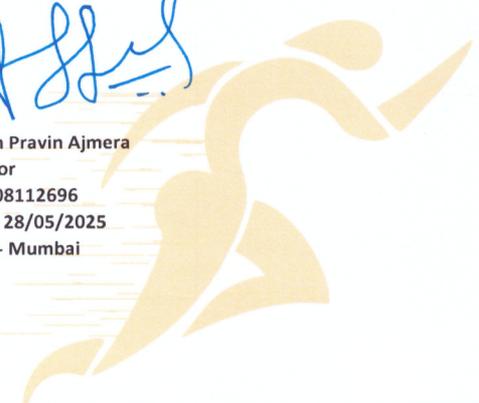
For and on behalf of the Board of Directors

Jay Jatin Shah
Whole time director and CFO
DIN : 09072405
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STANDALONE CASH FLOW STATEMENT		
Particulars	<i>(All amounts are in Rs. in Lakhs, unless otherwise stated)</i>	
	Year ended 31-Mar-2025	Year ended 31-Mar-2024
	(Audited)	(Audited)
A CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	107.41	(138.47)
Adjustments for:		
Depreciation and amortisation expenses	21.23	5.23
Reversal of Provision for gratuity and leave encashment	-	-
(Profit)/Loss on fixed assets sold, scrapped, etc. (net)	-	-
Interest income	(54.36)	-
Capital advance written off	-	-
Bad debts/advances written off & provision made	-	-
Provision for expiry	-	-
Interest expense	13.13	3.04
	(20.00)	8.27
Cash Generated from operations before working capital changes	87.40	(130.20)
Adjustments for:		
(Increase)/decrease in inventories	(196.31)	13.96
(Increase)/decrease in trade receivables	(550.98)	(67.77)
(Increase)/decrease in short-term loans and advances	(672.56)	(19.97)
(Increase)/decrease in other current assets	(4.22)	5.99
(Increase)/decrease in long-term loans and advances	(370.65)	(21.78)
(Increase)/decrease in other non-current assets	-	-
Increase/(decrease) in trade payables	(11.11)	(7.51)
Increase/(decrease) in other current liabilities	(226.78)	150.77
Increase/(decrease) in short-term provisions	1.71	0.89
Increase/(decrease) in other long term liabilities	-	-
Increase/(decrease) in long-term provisions	-	-
Increase / (Decrease) in deferred tax liabilities	-	-
	(2,030.91)	54.57
Cash generated from operations	(1,943.50)	(75.62)
Taxes paid (net of refunds)	-	-
Net cash generated from operating activities - [A]	(1,943.50)	(75.62)
B CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of tangible	(393.64)	(222.47)
Purchase of tangible/intangible assets	(14.36)	-
(Increase) / Decrease in long term loan and advances	-	-
(Increase) / Decrease in non current investments	-	-
(Profit)/Loss on redemption of investments	-	-
Interest Received	54.36	-
Investment in Partnership Firm	(292.78)	-
Net cash generated/(used in) from investing activities - [B]	(646.42)	(222.47)
C CASH FLOW FROM FINANCING ACTIVITIES:		
Amounts borrowed during the year	(385.28)	315.89
Share warrants	500.00	-
Shares Issued During the Year	3,255.80	-
Interest paid	(13.13)	(3.04)
Net cash used in financing activities - [C]	3,357.39	312.84
Net increase/(decrease) in cash and cash equivalents - [A+B+C]	767.47	14.75
Cash and cash equivalents at the beginning of the year	22.30	7.55
Cash and cash equivalents at the end of the year	789.78	22.30
Cash and cash equivalents comprise of:		
Cash on hand	4.84	4.29
Balances with banks:		
FD	775.70	-
In current accounts	9.24	18.01
	789.78	22.30

For and on behalf of the Board of Directors



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