Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

Valencia Nutrition Limited

Address - Office no. 601, A Wing, Neelkanth Business Park, 6th Floor, A wing, Nathani Road, Vidyavihar (West) Mumbai 400086

CIN:- L51909MH2013PLC381314

ANNEXURE I

Consolidated Statement of Unaudited Financial Results

(All amounts are in Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Half Year Ended			Year Ended
		September 30, 2025	March 31, 2025	September 30, 2024	March 31, 2025
		(Unaudited)			(Audited)
1	**Revenue from operations**	368.77	692.53	154.55	847
2	Other income	35.33	32.21	32.72	64.93
3	**TOTAL REVENUE**	**404.10**	**724.74**	**187.27**	**912.01**
4	**EXPENSES**				
a)	Cost of materials consumed	117.28	435.41	145.26	580.67
	Purchases of stock-in-trade			-	
b)	Changes in inventories	(6.02)	(14 9.95)	17.63	(132.32)
c)	Employee benefits expense	109.94	54.96	41.82	96.78
d)	Finance costs	7.06	7.74	5.38	13.13
e)	Depreciation and amortisation expense	32.09	19.96	1.27	21.23
f)	Other expenses	77.79	127.40	97.73	225.12
	TOTAL EXPENSES	**338.14**	**495.52**	**309.08**	**804.60**
5	**Profit / (Loss) before extraordinary & exceptional items and tax**	**65.96**	**229.22**	**(121.81)**	**107.41**
	Extraordinary items - gain / (loss)	-	-	-	-
	Exceptional items - gain / (loss)	-	-	-	-
6	**Profit / (Loss) before tax**	**65.96**	**229.22**	**(121.81)**	**107.41**
		-	-	-	-
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**	**65.96**	**229.22**	**(121.81)**	**107.41**
9	**Earnings per share (of Rs.10 each)**				
	(a) Basic	0.39	1.64	(0.87)	0.77
	(b) Diluted	0.30	1.53	(0.77)	0.76

Notes:

1. The above consolidated financial results for the half year ended 30th September 2025 have been reviewed by the Audit Committee in their meeting held on 13/11/2025 and approved by the Board of Directors in their meeting held on 13/11/2025.

2. The Unaudited 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.

3. 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.

4. The Company is operating in a Multiple segment , since revenue from segment having more than 10% of total revenue of the company are hence reported seperately in Notes as per the provisions of AS 17.

MATurkhia

Valencia Nutrition Limited Mumbai

BOUNCE™ SUPERDRINKS ROAR ENERGY DRINKS Koffico Ta TONIC

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

Valencia Nutrition Limited
(Consolidated Report)
Determination of Reportable Segments from April 2025 to Sep 2025

Sr No	Particulars	Snacks	Beverages	Project Consultancy	Others	Total (Segment)	Total (Entity)
1	**Segment Revenue**						
a	External Sales	41,98,835.70	25,579,262.59	50,00,000.00	20,98,644.50	36,876,742.79	36,876,742.79
b	Other Operating Revenue				2,38,386.74	2,38,386.74	2,38,386.74
c	**Total Revenue**	**41,98,835.70**	**25,579,262.59**	**50,00,000.00**	**23,37,031.24**	**37,115,129.53**	**37,115,129.53**
2	**Total Revenue of each segment as a percentage of total revenue of all segments**	11.31%	68.92%	13.47%	6.30%	100%	
	Segment Expense						
	Direct	16,48,420.49	8,014,199.15		14,63,333.07	11,125,952.71	
	Indirect	22,44,596.89	13,226,191.81	26,72,880.12	12,49,320.87	19,392,989.69	
3	**Segment Result (profit/loss)**	**305,817.92**	**4,338,871.63**	**23,27,119.88**	**(3,75,622.70)**	**6,596,187.13**	

Valencia Nutrition Limited Mumbai

MPTWKhia

BOUNCE™ SUPERDRINKS ROAR ENERGY DRINKS Koffico Ta TONIC

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

4	**Combined Result of all Segments in profits**	4.64%	65.78%	35.28%	-5.69%	100%	
5	**Combined Result of all Segments in loss**						
6	**Segment Assets**	**17,209,106.15**	**123,925,046.13**	**20,492,712.00**	**9,578,421.63**	**171,205,285.90**	
7	**Segment assets as a percentage of total assets of all segments**	10.05%	72.38%	11.97%	5.59%	100%	

MPTurkhia

Valencia Nutrition Limited Mumbai

BOUNCE™ SUPERDRINKS
ROAR ENERGY DRINKS
Koffico
Ti TONIC

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

5. The Figures for six months ended 31-March-2025has been arrived at after deducting figures for the half year ended 30-September-2024 from the figures of Year ended 31-March-2025.

6. Statutory auditors have carried out a limited review of the financials results for the period ended 30th September,2025

7. Figures for the previous period have been regrouped or rearranged wherever necessary to confirm to current periods financial results

8 In Previous Financial year company has raised funds throught preferential allotment of equity shares & Share Warrants issued. The total funds raised is Rs.17,07,00,000 . The purpose for raising the funds are as follows-

(i) Setting up Manufacturing Unit
(ii) Development & Launch of New Products & Marketting of Existing and new products
(iii) Valencia Online Platform
(iv) General Corporate Purpose

Following is the table showing utilisation of funds till 30th September 2025:

(Amount in Rs)

Particulars	Amount
Opening Balance in FD and Bank as on 1st April 2025	**78494541**
(i) Setting up Manufacturing Unit	25603767
(ii) Development & Launch of New Products & Marketting of Existing and new products	37963904
(iii) Valencia Online Platform	4326579
(iv) General Corporate Purpose	10065873
Total	**77960123**
Balance Remain in FD and Bank	**534417.8**

For and on behalf of the Board of Directors

MPTurakhia

Manish Pravinchandra Turakhia
Managing Director
DIN : 02265579

Valencia Nutrition Limited Mumbai

Place:- Mumbai
Date:- 13/11/2025

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

Valencia Nutrition Limited

Address - Office no. 601, A Wing, Neelkanth Business Park, 6th Floor, A wing, Nathani Road, Vidyavihar (West) Mumbai 400086

CIN:- L51909MH2013PLC381314

ANNEXURE II

Consolidated Statement of Assets and Liabilities

Particulars	*(All amounts are in Rs. In Lakhs, unless otherwise stated)*	
	As at 30-Sep-2025	As at 31-Mar-2025
	(Unaudited)	(Audited)
A. EQUITY AND LIABILITIES		
1. Shareholders' funds		
(a) Share capital	1,698.03	1,698.03
(b) Reserves and surplus	1,909.88	1,835.10
(c) Money received against share warrants	125.00	125.00
(d) Minority Interest	0.21	-
Sub-total - Shareholder's Funds	**3,733.13**	**3,658.14**
2. Non-current liabilities		
(a) Long-term borrowings	1,779.14	148.67
(b) Long-term provisions	6.52	-
Sub-total - Non-Current Liabilities	**1,785.66**	**148.67**
3. Current liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	-	-
- Dues to Micro and Small Enterprises	-	-
- Dues to Other parties	65.70	13.18
(c) Other current liabilities	3.75	9.17
(d) Short-term provisions	3.36	12.52
Sub-total - Current Liabilities	**72.81**	**34.87**
TOTAL - EQUITY AND LIABILITIES	**5,591.60**	**3,841.68**
B. ASSETS		
1. Non-current assets		
(a) Fixed assets		
(i) Property, plant and equipment	527.16	604.49
(ii) Intangible assets	69.87	14.36
(iii) Capital work-in-progress	1,184.90	-
(iv) Intangible assets under development	-	-
Non-current investments	91.77	292.78
Deferred tax assets (net)	-	-
(b) Long-term loans and advances	1,305.98	401.27
(c) Other non-current assets	-	-
Sub-total - Non-Current Assets	**3,179.67**	**1,312.90**
2. Current assets		
(b) Inventories	1,069.04	265.89
(c) Trade receivables	744.94	647.97
(d) Cash and cash equivalents	27.11	789.78
(e) Short-term loans and advances	532.36	816.93
(f) Other current assets	38.47	8.20
Sub-total - Current Assets	**2,411.93**	**2,528.78**
TOTAL	**5,591.60**	**3,841.68**

Valencia Nutrition Limited Mumbai

MPTurakhia

BOUNCE™ SUPERDRINKS ROAR ENERGY DRINKS Koffico TONIC

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

For and on behalf of the Board of Directors

Valencia Nutrition Limited Mumbai

Manish Pravinchandra Turakhia
Managing Director
DIN : 02265579

Place:- Mumbai
Date:- 13/11/2025

BOUNCE™ SUPERDRINKS
ROAR ENERGY DRINKS
Koffico
Ti TONIC

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

Valencia Nutrition Limited

Address - Office no. 601, A Wing, Neelkanth Business Park, 6th Floor, A wing, Nathani Road, Vidyavihar (West) Mumbai 400086

CIN:- L51909MH2013PLC381314

CONSOLIDATED CASH FLOW STATEMENT

(All amounts are in Rs. In Lakhs, unless otherwise stated)

	Particulars	Half Year ended 30-Sep-2025 (Unaudited)	Year ended 31-Mar-2025 (Audited)
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Profit before tax	**65.96**	**107.41**
	Adjustments for:		
	Depreciation and amortisation expenses	32.09	21.23
	Reversal of Provision for gratuity and leave encashment	-	-
	Adjustment During The Year	(4.25)	-
	Interest income	(2.38)	(54.36)
	Interest expense	7.06	13.13
		32.51	(20.00)
	Cash Generated from operations before working capital changes	**98.47**	**87.40**
	Adjustments for:		
	(Increase)/decrease in inventories	(803.14)	(196.31)
	(Increase)/decrease in trade receivables	(96.97)	(550.98)
	(Increase)/decrease in short-term loans and advances	284.57	(672.56)
	(Increase)/decrease in other current assets	(30.27)	(4.22)
	(Increase)/decrease in other non-current assets	-	-
	Increase/(decrease) in trade payables	52.53	(11.11)
	Increase/(decrease) in other current liabilities	(5.42)	(226.78)
	Increase/(decrease) in short-term provisions	(9.16)	1.71
	Increase/(decrease) in other long term liabilities	-	-
	Increase/(decrease) in long-term provisions	6.52	-
		(601.35)	(1,660.26)
	Cash generated from operations	**(502.88)**	**(1,572.86)**
	Taxes paid (net of refunds)	-	-
	Net cash generated from operating activities - [A]	**(502.88)**	**(1,572.86)**
B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Purchase of Intangible Asset	(55.51)	(14.36)
	Investment in Partnership Firm	201.01	(292.78)
	Purchase of tangible	(1,139.65)	(393.64)
	Purchase of investments	-	-
	Long Term Loans And Advances	(904.71)	(370.65)
	Investment in bank deposits (having original maturity more than 3 m	-	-
	Redemption/maturity of bank deposits (having original maturity mor	-	-
	Interest received	2.38	54.36
	Net cash generated/(used in) from investing activities - [B]	**(1,896.48)**	**(1,017.06)**
C	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Amounts borrowed during the year	1,630.47	(385.28)
	Minority Interest	0.01	-
	Premium Received on Conversion	13.27	-
	Issue of Share warrants	-	500.00
	Issue of Shares	-	3,255.80
	Interest paid	(7.06)	(13.13)
	Net cash used in financing activities - [C]	**1,636.69**	**3,357.39**
	Net increase/(decrease) in cash and cash equivalents - [A+B+C]	**(762.67)**	**767.47**
	Cash and cash equivalents at the beginning of the year	**789.78**	**22.30**
	Cash and cash equivalents at the end of the year	**20.43**	**789.78**
	Cash and cash equivalents comprise of:		
	Cash on hand	13.59	4.84
	Balances with banks:		
	In current accounts	-	784.94
	Term deposits with original maturity of less than three months	6.84	-
		20.43	**789.78**

MPTurkhia

Valencia Nutrition Limited Mumbai

BOUNCE™ SUPERDRINKS ROAR ENERGY DRINKS Koffico Ti TONIC

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

For and on behalf of the Board of Directors

Valencia Nutrition Limited Mumbai

Manish Pravinchandra Turakhia
Managing Director
DIN : 02265579

Place:- Mumbai
Date:- 13/11/2025

BOUNCE™ SUPERDRINKS
ROAR ENERGY DRINKS
Koffico
Ti TONIC

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

Valencia Nutrition Limited
(Converted to Public Limited Company on April 9, 2018)
Notes to the financial statements for the half year ended 30th September 2025

All amounts are in Rs. In Lakhs

	As at 30-Sep-2025	As at 31-Mar-2025
1 SHARE CAPITAL		
Authorised		
2,50,00,000 equity shares of Rs.10/- each	2,500	2,500
	2,500	**2,500**
Issued, subscribed and fully paid up		
1,69,80,341 equity shares of Rs.10/- each	1,698	1,698
TOTAL ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL	**1,698**	**1,698**
2 RESERVES AND SURPLUS		
Capital Reserve		
Opening balance		
Add / (less) : Movements during the year:		
Share of Capital Reserve In Subsidiary Co.	13.4	
	13	-
Securities premium account		
Opening balance	3,633	1,142
Add / (less) : Movements during the year:		
Premium on shares issued during the year (Right Issue)		2,491
Premium on shares issued on IPO during the year (Net of Issue Ex	-	-
Share issue expenses	(4)	-
Closing balance	3,629	3,633
Surplus / (Deficit) In Statement of Profit and Loss		
Opening balance	(1,798)	(1,906)
Add / (less) : Movements during the year:		
Profit / (Loss) for the year	59	107
Share of Profit / (Loss) In Subsidiary Co.	6.3	-
Closing balance	(1,733)	(1,798)
TOTAL RESERVES AND SURPLUS	**1,910**	**1,835**

MPTurkhia

Valencia Nutrition Limited Mumbai

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

Valencia Nutrition Limited
(Converted to Public Limited Company on April 9, 2018)
Notes to the financial statements for the half year ended 30th September 2025

All amounts are in Rs. In Lakhs

	As at 30-Sep-2025	As at 31-Mar-2025
3 LONG-TERM BORROWINGS		
Term loans from banks		
Secured	593	149
Unsecured	971	-
	1,565	149
Other loans and advances (specify nature)		
Unsecured Loans from related parties (refer note 24.12)	215	-
	215	
TOTAL LONG-TERM BORROWINGS	**1,779**	**149**
4 LONG-TERM PROVISIONS		
Provision for employee benefits		
Provision for compensated absences (Refer note 24.4)	-	-
Provision for gratuity (net) (Refer Note 24.3)	6.52	
TOTAL LONG-TERM PROVISIONS	**6.52**	-
5 TRADE PAYABLES		
Outstanding Dues of Micro,Small and Medium Enterprises(MSME) (Refer note 24.8)		
Outstanding Dues for others	65.70	13
TOTAL OF TRADE PAYABLE	**65.70**	**13**
6 OTHER CURRENT LIABILITIES		
Current maturities of long-term debt	-	
Statutory Dues payable	4	6
Payables on purchase of fixed assets	-	201
Claims Payable		-
Accrued Expenses	-	29
Advance against land		-
TOTAL OF OTHER CURRENT LIABILITIES	**4**	**236**

MPTwWhia

Valencia Nutrition Limited Mumbai

BOUNCE™ SUPERDRINKS ROAR ENERGY DRINKS Koffico Ta TONIC

valencia nutrition

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

7 SHORT-TERM PROVISIONS		
Provision for employee benefits	-	7
Provision for bonus / incentives	-	-
	-	7
Provision - Others		
Provision for tax (net of advance tax)	-	-
Provision for Expense	3.36	-
Provision for audit fees	0.00	6.00
	3.36	6.00
TOTAL OF SHORT-TERM PROVISIONS	**3.36**	**12.52**
8 NON-CURRENT INVESTMENTS		
Other investments		
Investment in equity instruments of:		
Investment in partnership firm	91.77	292.78
Investment in Subsidiaries	0.00	-
Investment in Foreign Subsidiy	-	-
Other entities (Fixed Deposit)	0.00	-
Total of other investments	91.77	292.78
(Less): Provision for diminution in value of investments	0.00	0.00
TOTAL OF NON-CURRENT INVESTMENTS	**91.77**	**292.78**
9 LONG-TERM LOANS AND ADVANCES		
Capital advances		
Unsecured, considered good	-	-
Doubtful	-	-
	-	-
(Less): Provision for doubtful capital advances	-	-
	-	-
Security deposits		
Unsecured, considered good	180.71	28.80
Other loans and advances	1125.27	-
TOTAL OF LONG-TERM LOANS AND ADVANCES	**1305.98**	**28.80**
10 INVENTORIES		
(At lower of cost and net-realisable value)		
Raw materials	862.20	265.89
Finished goods	206.83	0.00
TOTAL INVENTORIES	**1069.04**	**265.89**
11 TRADE RECEIVABLES		
Trade receivables outstanding for a period exceeding six months:		
Unsecured, considered good	744.94	61.44
Doubtful	0.00	0.00
	744.94	61.44
Less: Provision for doubtful trade receivables	0.00	0.00
	744.94	61.44
Other Trade receivables		
Secured, considered good	0.00	0.00
Unsecured, considered good	0.00	0.00
Less: Provision for doubtful trade receivables	0.00	0.00
	0.00	0.00
TOTAL TRADE RECEIVABLES	**744.94**	**61.44**

Valencia Nutrition Limited Mumbai

MPTurkhia

BOUNCE™ SUPERDRINKS ROAR ENERGY DRINKS Koffico Za TONIC

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

12 CASH AND CASH EQUIVALENTS		
Fixed deposit earmarked bank Guarantee	6.84	4.84
Balances with other banks		
Cash on hand	13.59	789.78
Balances with Banks	6.68	0.00
TOTAL CASH AND CASH EQUIVALENTS	**27.11**	**794.61**
13 SHORT-TERM LOANS AND ADVANCES		
(Unsecured, considered good unless otherwise specified)		
Security deposits		-
Unsecured, considered good	8.74	-
	8.74	-
Prepaid expenses	1.68	-
Advance Income Tax and TDS, net of provisions	0	-
MAT credit entitlement	0	-
Income tax refund receivable	0	
Advances to Vendors	438.71	58.62
Receivable from Government Authorities	83.23	80.09
Other loans and advances	0.00	58.62
TOTAL SHORT-TERM LOANS AND ADVANCES	**532.36**	**197.34**
14 OTHER CURRENT ASSETS		
Fixed deposits with maturity more than 12 months		
-Fixed deposit ear marked bank Guarantee	6.61	0.00
-Other deposits with Banks	0.00	0.00
-Receivables from Government authorities	31.86	0.00
Others Current Assets	0.00	0.00
TOTAL OF OTHER CURRENT ASSETS	**38.47**	**0.00**

MPTuskhia

Valencia Nutrition Limited Mumbai

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

Valencia Nutrition Limited

Address - Office no. 601, A Wing, Neelkanth Business Park, 6th Floor, A wing, Nathani Road, Vidyavihar (West) Mumbai 400086

Notes to the financial statements for the Half year ended September 2025

	Half-year ended 30-09-25
15 REVENUE FROM OPERATIONS	
Sale of products	
Domestic sales	318.77
Sale of Service	
Domestic sales	50.00
TOTAL REVENUE FROM OPERATIONS	**368.77**
16 OTHER INCOME	
Interest income	2.38
Dividend income	
Profit on fixed assets sold, scrapped, etc. (net)	
Liability not payable taken to income	32.95
Net gain on sale of investments	
Adjustments to carrying amount of investments - net	
Net gain on foreign currency transactions and translation	
Other non-operating income (net of expenses directly attributable)	
TOTAL OTHER INCOME	**35.33**
17 COST OF MATERIALS CONSUMED	
Opening stock	576.48
Add: Purchases	232.14
	808.62
(Less): Closing stock	691.34
TOTAL COST OF MATERIALS CONSUMED	**117.28**
18 CHANGES IN INVENTORIES	
Inventories at the end of the year:	
Finished goods	377.70
Inventories at the beginning of the year:	
Finished goods	371.68
NET (INCREASE) / DECREASE	**(6.02)**
19 EMPLOYEE BENEFITS EXPENSE	
Salaries and wages	71.30
Directors' remuneration	22.61
Contributions to provident and other funds	
Staff welfare expenses	16.03
Gratuity	
TOTAL EMPLOYEE BENEFITS EXPENSE	**109.94**
20 FINANCE COSTS	
Interest expense on borrowings	7.06
Interest expense on income tax	
Other borrowing costs	
Net (gain) / loss on forex transactions and translation as per AS 16	
TOTAL FINANCE COSTS	**7.06**

Valencia Nutrition Limited Mumbai

MPTurkhia

BOUNCE™ SUPERDRINKS ROAR ENERGY DRINKS Koffico Ta TONIC

valencia nutrition

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

21 OTHER EXPENSES	
Direct Expense	0.18
Advertisement Expense	0.33
Bank Charges	0.07
Brokerage	0.22
Compliance and Legal Cost	1.75
Consultancy Services	0.64
Conveyance Exp	0.22
Courier Charges	0.75
Discount	0.03
Driver Salary	3.36
Electricity Expense	7.68
Exhibition Rent	0.22
Food Exp	6.70
Food Expense 5%	0.09
Food Testing	0.45
Fuel Expense	1.40
Godown Rent	2.52
Government Charges	0.16
Hotel Exp	14.66
Insurance Expense	0.29
Interest on TDS	0.18
Interest - Penalty and Govt Fees	0.13
Internet Charges	1.20
Listing Expense	0.76
Make My Trip Assure Fees	0.01
Make My Trip Service Charges	0.02
Membership Fees	0.08
Mobile Expenses	0.01
Mobile/Telephone Charges Payable	0.01
Office & Other General Expenses	2.72
Other Expenses	0.53
Packing Charges	0.46
Printing and Stationery	0.63
Printing Expenses	0.02
Processing Charges For Compliances	0.10
Product Barcode	0.06
Professional Fees 18%	1.37
Professional Fees Without Gst	3.84
Property Tax	1.21
Reimbursement Expenses	3.07
Rent	3.53
Repairs & Maintenance- Office	0.33
Round Off	0.00
R&T/NSDL/CDSL Services 18%	0.51
Sampling Expense	0.01
Shipping Charges	0.00
Software Subscription	3.90
Stall Charges	4.42
STATIONERY EXPENSES	0.52
Sundry Balance Write Off	-7.13
Technical & Operational Support Charges	0.39
Transport Charges	1.88
Travelling Exp	10.97
Vehicle Expense	0.08
PTEC	0.30
TOTAL OTHER EXPENSES	**78**

Valencia Nutrition Limited Mumbai

MPTWKhia

BOUNCE™ SUPERDRINKS ROAR ENERGY DRINKS Koffico TONIC

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

VALENCIA NUTRITION LTD

Explanation for Expenses

Since our company is into business building mode, we incurred expenses that have its benefits for more than a year. However Indian Accounting Standard does not permits its amortisation over a period of actual benefits, hence the same expenses are written off during the result period. The Details of such expenses is narrated hereunder.

A	Financial Charges		Amount
1	Interest on loan office	Apr-25	632067
	Total		**632067**
B	**Marketing for Cans**		**Amount**
1	Vending Machine Rent	Jul-25	23000
2	Stickers for Vending Machine	Aug-25	51770
3	Cans Testing Exp	Jul-25	45000
4	Courier Charges	Jul-25	23300
	Total		**143070**
C	**Marketing for Perfumes**		**Amount**
1	Courier Bags	Jun-25	40000
2	Exhibition Rent	Jun-25	108700
	Total		**148700**
D	**South Plant Visit**		**Amount**
1	Hotel Exp	May-25	75187
2	Travel Exp	May-25	63917
3	Food & Other Exp	May-25	24255
	Total		**163359**
E	**Startup Mahakumbh**	**	**Amount**
1	Hotel Expense	Apr-25	496290
2	Internet Exp	Apr-25	118753
3	Stall Charges	Apr-25	335000
4	Courier Charges	Apr-25	15580
5	Executives Apparel Cost	Apr-25	254795
6	Warehouse Storage Fees	Apr-25	59000
7	March Exp **	FY 2024-25	2263374
	Total		**3542792**

Valencia Nutrition Limited Mumbai

MPTwakhia

BOUNCE™ SUPERDRINKS
ROAR ENERGY DRINKS
Koffico
Ta TONIC

Registered Office:
A 601, Neelkanth Business Park,
6th Floor, Wing, Nathani Road,
Vidyavihar (West), Mumbai -400086.
T: +91 22 3541 8449
E: compliance@valencianutrition.com
W: www.valencianutrition.com
CIN: L51909MH2013PLC381314

F	**Formulations & Product Development**		**Amount**
1	Consultancy	FY 2025-26	52000
2	Staff Exp	FY 2025-26	364484
	Total		**416484**
G	**Staff Expenses**		**Amount**
1	Media & Marketing Team	FY 2025-26	133732
2	Executive Staff Welfare	FY 2025-26	185878
3	New Product Development Team	FY 2025-26	306909
4	Website	FY 2025-26	42856
	Total		**669375**
	Grand Total		**5715847**

**Although Startup Mahakumbh took place in April 2025, we incurred expenses in March 2025, which

For and on behalf of the Board of Directors

MPTurakhia

Valencia Nutrition Limited Mumbai

Manish Pravinchandra Turakhia
Managing Director
DIN : 02265579
Date:- 13/11/2025
Place:- Mumbai

BOUNCE™ SUPERDRINKS
ROAR ENERGY DRINKS
Koffico
TONIC