

Date: November 13, 2025

To,
BSE Limited
Department of Corporate Services,
Phiroze Jejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Ref :- Scrip Code: 542910
ISIN : INE08RT01016

Sub: - Outcome of Board Meeting held on Thursday, November 13, 2025, at 12:30 p.m.

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

We wish to inform your good office that the Board of Directors of Valencia Nutrition Limited in their meeting held today i.e. Thursday, November 13, 2025, which commenced at 12:30 p.m. and concluded at 4:30 p.m. have inter alia, approved/noted the below mentioned item and the same are required to be disseminated to the Stock Exchange pursuant to Regulation 30 (2) of SEBI (Listing and Disclosure Requirements) Regulation, 2015, namely

1. Approval of unaudited financial results (Standalone and Consolidated) of the Company for the half-year ended September 30, 2025 and take note of the Limited Review Report(s) of the Statutory Auditors thereon.

Further, pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 as amended, we hereby declare and confirm that the Statutory Auditors of the Company M/s. HAY and Associates, LLP (Firm Registration No. W100984/104106W) have issued their Audit Report with unmodified opinion on the Standalone and Consolidated unaudited Financial Statement for the half-year ended September 30, 2025.

Kindly take this on record and acknowledge receipt.





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

Thanking You,
Yours Truly,
For Valencia Nutrition Limited
For Valencia Nutrition Ltd.

 **Director**
Jay Shah
Whole-Time Director & CFO
(DIN: 09072405)
(PAN: BJPPS6293E)

Encl: a/a

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Limited Review Report of Standalone unaudited half yearly financial results of Valencia Nutrition Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Valencia Nutrition Limited
601A, Neelkanth Business Park,
Nathani Road,
Vidyavihar (W),
Mumbai – 400 086.

1. We have reviewed the accompanying statement of unaudited financial results of Valencia Nutrition Limited for the half year ended 30th September, 2025 and unaudited balance sheet as on 30th September, 2025, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone 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 HAY & Associates LLP
Chartered Accountants

FRN: W100984/ 104106W


Dhaval Kotak
(Partner)

Membership No.: 633659



Place: Mumbai

Date: 13th November, 2025.

UDIN: 25633659BSS VVJ2539

Head Office :

D-625, Neelkanth Business Park,
Next to Vidyavihar Station West, Vidyavihar (West),
Mumbai - 400 086. Maharashtra
Mob.: +91-9326277324 / +91-9773535891

Branch Office :

Office No. 313-314,
Level 6 Complex, 150' Ring Road,
Near Big Bazaar, RAJKOT
Mob.: +91-9427263462

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					
Standalone 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	361.65	692.53	154.55	847
2	Other income	2.38	32.21	32.72	64.93
3	TOTAL REVENUE	364.03	724.74	187.27	912.01
		-	-	-	-
4	EXPENSES				
a)	Cost of materials consumed	116.15	435.41	145.26	580.67
	Purchases of stock-in-trade	-	-	-	-
b)	Changes in inventories	(6.02)	(149.95)	17.63	(132.32)
c)	Employee benefits expense	97.88	54.96	41.82	96.78
d)	Finance costs	7.06	7.74	5.38	13.13
e)	Depreciation and amortisation expense	20.92	19.96	1.27	21.23
f)	Other expenses	68.75	127.40	97.73	225.12
	TOTAL EXPENSES	304.73	495.52	309.08	804.60
5	Profit / (Loss) before extraordinary & exceptional items and tax	59.30	229.22	(121.81)	107.41
	Extraordinary items - gain / (loss)	-	-	-	-
	Exceptional items - gain / (loss)	-	-	-	-
6	Profit / (Loss) before tax	59.30	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	59.30	229.22	(121.81)	107.41
9	Earnings per share (of Rs.10 each)				
	(a) Basic	0.35	1.64	(0.87)	0.77
	(b) Diluted	0.27	1.53	(0.77)	0.76

Notes:

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

M. P. S. Wadhwa





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5. 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.

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 through 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 & Marketing 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 & Marketing 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

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Manish Pravinchandra Turakhia
Managing Director
DIN : 02265579



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



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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		
Standalone 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	1,890.15	1,835.10
(c) Money received against share warrants	125.00	125.00
Sub-total - Shareholder's Funds	3,713.19	3,658.14
2. Non-current liabilities		
(a) Long-term borrowings	751.78	148.67
(b) Long-term provisions	6.52	-
Sub-total - Non-Current Liabilities	758.30	148.67
3. Current liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	-	-
- Dues to Micro and Small Enterprises	-	-
- Dues to Other parties	6.83	13.18
(c) Other current liabilities	3.75	9.17
(d) Short-term provisions	3.36	12.52
Sub-total - Current Liabilities	13.94	34.87
TOTAL - EQUITY AND LIABILITIES	4,485.42	3,841.68
B. ASSETS		
1. Non-current assets		
(a) Fixed assets		
(i) Property, plant and equipment	382.62	604.49
(ii) Intangible assets	69.87	14.36
(iii) Capital work-in-progress	1,180.77	-
(iv) Intangible assets under development	-	-
Non-current investments	92.76	292.78
Deferred tax assets (net)	-	-
(b) Long-term loans and advances	1,125.27	401.27
(c) Other non-current assets	-	-
Sub-total - Non-Current Assets	2,851.29	1,312.90
2. Current assets		
(b) Inventories	386.77	265.89
(c) Trade receivables	696.70	647.97
(d) Cash and cash equivalents	20.42	789.78
(e) Short-term loans and advances	523.62	816.93
(f) Other current assets	6.61	8.20
Sub-total - Current Assets	1,634.13	2,528.78
TOTAL	4,485.42	3,841.68

For and on behalf of the Board of Directors

Manish Pravinchandra Turakhia

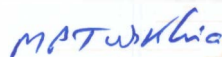
Manish Pravinchandra Turakhia
Managing Director
DIN : 02265579

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



Valencia Nutrition Limited		
Address - Office no. 601, A Wing, Neelkanth Business Park, 6th Floor, A wing, Nathani Road, Vidyavihar (West) Mumbai 400086		
CIN:- L51909MH2013PLC381314		
STANDALONE CASH FLOW STATEMENT		
Particulars	(All amounts are in Rs. In Lakhs, unless otherwise stated)	
	Half Year ended 30-Sep-2025 (Unaudited)	Year ended 31-Mar-2025 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	59.30	107.41
Adjustments for:		
Depreciation and amortisation expenses	20.92	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
	21.34	(20.00)
Cash Generated from operations before working capital changes	80.64	87.40
Adjustments for:		
(Increase)/decrease in inventories	(120.88)	(196.31)
(Increase)/decrease in trade receivables	(48.73)	(550.98)
(Increase)/decrease in short-term loans and advances	293.31	(672.56)
(Increase)/decrease in other current assets	1.59	(4.22)
(Increase)/decrease in other non-current assets	-	-
Increase/(decrease) in trade payables	(6.35)	(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	-
	110.87	(1,660.26)
Cash generated from operations	191.51	(1,572.86)
Taxes paid (net of refunds)	-	-
Net cash generated from operating activities - [A]	191.51	(1,572.86)
B CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Intangible Asset	(55.51)	(14.36)
Investment in Partnership Firm	200.02	(292.78)
Purchase of tangible	(979.82)	(393.64)
Purchase of investments	-	-
Long Term Loans And Advances	(723.99)	(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]	(1,556.92)	(1,017.06)
C CASH FLOW FROM FINANCING ACTIVITIES:		
Amounts borrowed during the year	603.11	(385.28)
Borrowings repaid	-	-
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]	596.05	3,357.39
Net increase/(decrease) in cash and cash equivalents - [A+B+C]	(769.36)	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	14.64	789.78
Cash and cash equivalents comprise of:		
Cash on hand	7.80	4.34
Balances with banks:		
In current accounts	-	784.94
Term deposits with original maturity of less than three months	6.84	-
	14.64	789.78

For and on behalf of the Board of Directors



Manish Pravinchandra Turakhia
Managing Director
DIN : 02265579

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


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
	<u>2,500</u>	<u>2,500</u>
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	<u>1,698</u>	<u>1,698</u>
2 RESERVES AND SURPLUS		
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 Expenses)	-	-
Share issue expenses	(4)	-
Closing balance	<u>3,629</u>	<u>3,633</u>
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
Closing balance	<u>(1,739)</u>	<u>(1,798)</u>
TOTAL RESERVES AND SURPLUS	<u>1,890</u>	<u>1,835</u>
3 LONG-TERM BORROWINGS		
Term loans from banks		
Secured	593	149
Unsecured	14	-
	<u>607</u>	<u>149</u>
Other loans and advances (specify nature)		
Unsecured Loans from related parties (refer note 24.12)	144	-
	<u>144</u>	<u>-</u>
TOTAL LONG-TERM BORROWINGS	<u>752</u>	<u>149</u>
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	<u>6.52</u>	<u>-</u>
5 TRADE PAYABLES		
Outstanding Dues of Micro, Small and Medium Enterprises (MSME) (Refer note 24.8)		
Outstanding Dues for others	7	13
TOTAL OF TRADE PAYABLE	<u>7</u>	<u>13</u>
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	<u>4</u>	<u>236</u>

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7 SHORT-TERM PROVISIONS		
Provision for employee benefits	-	6.52
Provision for bonus / incentives	-	-
	-	6.52
Provision - Others		
Provision for tax (net of advance tax)	-	-
Provision for Expense	3.36	-
Provision for audit fees	-	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	0.99	-
Investment in Foreign Subsidy	-	-
Other entities (Fixed Deposit)	-	-
Total of other investments	92.76	292.78
(Less): Provision for diminution in value of investments	-	-
TOTAL OF NON-CURRENT INVESTMENTS	92.76	292.78
9 LONG-TERM LOANS AND ADVANCES		
Capital advances		
Unsecured, considered good	1,003.30	401.27
Doubtful	-	-
	1,003.30	401.27
(Less): Provision for doubtful capital advances	-	-
	1,003.30	401.27
Security deposits		
Unsecured, considered good	121.97	28.80
Other loans and advances	-	-
TOTAL OF LONG-TERM LOANS AND ADVANCES	1,125.27	430.07
10 INVENTORIES		
(At lower of cost and net-realizable value)		
Raw materials	215.91	101.05
Finished goods	170.87	164.85
TOTAL INVENTORIES	386.77	265.89
11 TRADE RECEIVABLES		
Trade receivables outstanding for a period exceeding six months:		
Unsecured, considered good	696.70	61.44
Doubtful	-	-
	696.70	61.44
Less: Provision for doubtful trade receivables	-	-
	696.70	61.44
Other Trade receivables		
Secured, considered good	-	-
Unsecured, considered good	-	586.53
Less: Provision for doubtful trade receivables	-	0
	-	-
TOTAL TRADE RECEIVABLES	696.70	647.97

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12 CASH AND CASH EQUIVALENTS		
Fixed deposit earmarked bank Guarantee	6.84	775.70
Balances with other banks		
Cash on hand	7.80	4.84
Balances with Banks	5.78	9.24
TOTAL CASH AND CASH EQUIVALENTS	20.42	789.78
13 SHORT-TERM LOANS AND ADVANCES		
(Unsecured, considered good unless otherwise specified)		
Security deposits	-	-
Unsecured, considered good	-	-
Prepaid expenses	1.68	-
Advance Income Tax and TDS, net of provisions	-	-
MAT credit entitlement	-	-
Income tax refund receivable	-	-
Advances to Vendors	438.71	822.58
Receivable from Government Authorities	83.23	80.09
Other loans and advances	-	58.62
TOTAL SHORT-TERM LOANS AND ADVANCES	523.62	961.30
14 OTHER CURRENT ASSETS		
Fixed deposits with maturity more than 12 months	-	-
-Fixed deposit ear marked bank Guarantee	-	-
-Other deposits with Banks	-	-
Others Current Assets	6.61	8.20
TOTAL OF OTHER CURRENT ASSETS	6.61	8.20

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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	311.65
Sale of Service	
Domestic sales	50.00
TOTAL REVENUE FROM OPERATIONS	361.65
16 OTHER INCOME	
Interest income	2.38
Dividend income	-
Profit on fixed assets sold, scrapped, etc. (net)	-
Liability not payable taken to income	-
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	2.38
17 COST OF MATERIALS CONSUMED	
Opening stock	101.05
Add: Purchases	231.01
	332.05
(Less): Closing stock	215.91
TOTAL COST OF MATERIALS CONSUMED	116.15
18 CHANGES IN INVENTORIES	
Inventories at the end of the year:	
Finished goods	170.87
Inventories at the beginning of the year:	
Finished goods	164.85
NET (INCREASE) / DECREASE	(6.02)
19 EMPLOYEE BENEFITS EXPENSE	
Salaries and wages	59.24
Directors' remuneration	22.61
Contributions to provident and other funds	-
Staff welfare expenses	16.03
Gratuity	-
TOTAL EMPLOYEE BENEFITS EXPENSE	97.88
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

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21 OTHER EXPENSES

Advertisement Expense	0.33
Bank Charges	0.07
Brokerage	0.22
Compliance and Legal Cost	1.57
Consultancy Services	0.64
Conveyance Exp	0.22
Courier Charges	0.75
Discount	0.03
Driver Salary	3.36
Electricity Expense	1.67
Exhibition Rent	0.22
Food Exp	6.48
Food Expense 5%	0.09
Food Testing	0.45
Fuel Expense	1.40
Godown Rent	2.52
Government Charges	0.16
Hotel Exp	14.41
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%	0.76
Professional Fees Without Gst	3.84
Property Tax	1.21
Reimbursement Expenses	3.07
Rent	3.53
Repairs & Maintenance- Office	0.23
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	0.51
Travelling Exp	10.83
Vehicle Expense	0.08
PTEC	0.30
TOTAL OTHER EXPENSES	69

M. T. Wadia



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



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 have been reported accordingly.

For and on behalf of the Board of Directors

Manish Pravinchandra Turakhia

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



Valencia Nutrition Limited (Standalone 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	2,48,67,283.69	50,00,000.00	20,98,644.50	3,61,64,763.89	3,61,64,763.89
b	Other Operating Revenue				2,38,386.74	2,38,386.74	2,38,386.74
c	Total Revenue	41,98,835.70	2,48,67,283.69	50,00,000.00	23,37,031.24	3,64,03,150.63	3,64,03,150.63
2	Total Revenue of each segment as a percentage of total revenue of all segments	12%	68%	14%	6%	100%	
	Segment Expense						
	Direct	16,48,420.49	79,01,186.25		14,63,333.07	1,10,12,939.81	
	indirect	22,44,596.89	1,32,93,453.65	26,72,880.12	12,49,320.87	1,94,60,251.53	
3	Segment Result (profit/loss)	3,05,818.31	36,72,643.79	23,27,119.88	(3,75,622.70)	59,29,959.29	

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4	Combined Result of all Segments in profits	5%	62%	39%	-6%	100%	
5	Combined Result of all Segments in loss						
6	Segment Assets	1,75,45,684.72	10,81,34,303.04	2,08,93,511.88	97,65,758.00	15,63,39,257.64	
7	Segment assets as a percentage of total assets of all segments	11%	69%	13%	6%	100%	

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Independent Auditor's Review Report on the Consolidated Unaudited Financial Results for the Half-Year Ended 30th September 2025 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Valencia Nutrition Limited
601A, Neelkanth Business Park,
Nathani Road,
Vidyavihar (W),
Mumbai – 400 086.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Valencia Nutrition Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax for the half year ended 30th September 2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended
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 the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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:

PARENT

- i. Valencia Nutrition Limited

LIST OF SUBSIDIARIES

- ii. Valencia Beverages & Super Water Private Limited

LIST OF WHOLLY OWNED SUBSIDIARIES

- iii. Valencia Cielo Libre Beverages, S.L. (Spain) [operations yet to commence]

Head Office :

D-625, Neelkanth Business Park,
Next to Vidyavihar Station West, Vidyavihar (West),
Mumbai - 400 086. Maharashtra
Mob.: +91-9326277324 / +91-9773535891



Branch Office :

Office No. 313-314,
Level 6 Complex, 150' Ring Road,
Near Big Bazaar, RAJKOT
Mob.: +91-9427263462

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 7 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 Accounting Standards specified under Section 133 of the Companies Act, 2013, 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 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. We draw attention to the information provided by the Management regarding the Group's subsidiary, **Valencia Cielo Libre Beverages, S.L. (Spain)**. As represented, the Company has completed the necessary application and compliance procedures for the proposed investment. However, since the regulatory and administrative processes are still underway, the shares have not been allotted to the Company as at the half-year ended 30th September 2025.

Further, the said subsidiary has not commenced operations, and no financial activity has occurred during the period. Accordingly, its financial information has not been included in the consolidated unaudited financial results for the half-year ended 30th September 2025.

Our conclusion is not modified in respect of this matter.

7. We did not review the interim financial statements / financial information / financial results of Valencia Beverages & Super Water Private Limited, a subsidiary included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs. 1,107 lakhs as at 30th September 2025 and total revenues of Rs. 40.07 lakhs, comprising Revenue from Operations of Rs. 7.12 lakhs and Other Income of Rs. 32.95 lakhs for the period from 1st April 2025 to 30th September 2025. The subsidiary has reported total net profit after tax of Rs. 6.66 lakhs and cash flows (net) of Rs. 6.69 lakhs for the said period, as considered in the consolidated unaudited financial results.

These interim financial statements / financial information / financial results have been reviewed by other auditors, whose reports have been furnished to us by the Management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For HAY & Associates LLP

Chartered Accountants

FRN: W100984/104106W

Dhaval Kotak

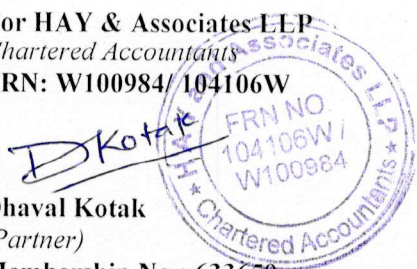
(Partner)

Membership No.: 633659

Place: Mumbai

Date: 13th November, 2025.

UDIN: 25633659BSSVV14520



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		
		September 30, 2025	March 31, 2025	September 30, 2024
		(Unaudited)		(Audited)
1	Revenue from operations	368.77	692.53	154.55
2	Other income	35.33	32.21	32.72
3	TOTAL REVENUE	404.10	724.74	187.27
4	EXPENSES			
a)	Cost of materials consumed	117.28	435.41	145.26
	Purchases of stock-in-trade			-
b)	Changes in inventories	(6.02)	(14 9.95)	17.63
c)	Employee benefits expense	109.94	54.96	41.82
d)	Finance costs	7.06	7.74	5.38
e)	Depreciation and amortisation expense	32.09	19.96	1.27
f)	Other expenses	77.79	127.40	97.73
	TOTAL EXPENSES	338.14	495.52	309.08
5	Profit / (Loss) before extraordinary & exceptional items and tax	65.96	229.22	(121.81)
	Extraordinary items - gain / (loss)	-	-	-
	Exceptional items - gain / (loss)	-	-	-
6	Profit / (Loss) before tax	65.96	229.22	(121.81)
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)
9	Earnings per share (of Rs.10 each)			
	(a) Basic	0.39	1.64	(0.87)
	(b) Diluted	0.30	1.53	(0.77)

Notes:

- 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.
- 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.
- 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 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.

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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	



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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%	

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5. 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.
6. Statutory auditors have carried out a limited review of the financial 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

In Previous Financial year company has raised funds through 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 & Marketing 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:

Particulars	(Amount in Rs)
Opening Balance in FD and Bank as on 1st April 2025	78494541
(i) Setting up Manufacturing Unit	25603767
(ii) Development & Launch of New Products & Marketing 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

Manish Pravinchandra Turakhia

Manish Pravinchandra Turakhia
Managing Director
DIN : 02265579



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



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

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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

Manish Pravinchandra Turakhia



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

Manish Pravinchandra Turakhia
Managing Director
DIN : 02265579



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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		
Particulars	(All amounts are in Rs. In Lakhs, unless otherwise stated)	
	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 months)	-	-
Redemption/maturity of bank deposits (having original maturity more than 3 months)	-	-
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

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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

MPTurakhia



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

Manish Pravinchandra Turakhia
Managing Director
DIN : 02265579



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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

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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

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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 Subsidy	-	-
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-realizable 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



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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

MPTW/Kia



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



MPT Adhikari

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



MPTW/11/14

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



MPTWkhia

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

M. Pravinchandra Turakhia



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

