

Date: May 28, 2025

To,
BSE Limited
The 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 Wednesday, May 28, 2025, at 2:00 p.m.
Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 30 (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform your good office that the Board of Directors of Valencia Nutrition Limited in their meeting held on Wednesday, May 28, 2025, which commenced at 2:00 p.m. and concluded at 6:00 p.m. have inter alia, approved the following items:

1. Standalone audited financial statement for the half-year and year ended March 31, 2025, along with the Auditor's Report on the standalone audited financial statement for the same period. **(Annexure-I)**
2. Declaration confirming issuance of Audit Report with an unmodified opinion on the standalone audited financial statement for the half-year and year ended March 31, 2025. **(Annexure-II)**
3. Statement of Deviation or Variation under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the half-year ended March 31, 2025, as reviewed by the Audit Committee in its meeting held prior to this Board Meeting.

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**

Jay Jatin Digitally signed by
Shah Jay Jatin Shah
Date: 2025.05.28
18:00:53 +05'30'

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

Encl: a/a

BOUNCE
SUPERDRINKS

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ENERGY DRINK

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Independent Auditor's Report On The Half Yearly And Year To Date Audited Standalone Financial Results Of The Company Pursuant To Regulation 33 Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board Of Directors
Valencia Nutrition Limited.

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of **Valencia Nutrition Limited** (the company) for the half year and year ended March 31, 2025 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2025 as well as the year to date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as the year to date standalone financial results have been prepared on the basis of the audited financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard as prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the



provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes results for the half year ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2025 and the published unaudited year to date figures up to the half of the current financial year, which were subjected to a limited reviewed by us, as required under the Listing Requirements.

For M/s. Shah and Modi,
Chartered Accountants
FRN: 112426W



Jaydeep N. Modi
Partner

M. No. 039255

Date: 28/05/2025

Place: Mumbai

UDIN: 25039255BMOZML5510

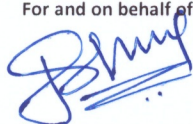
Valencia Nutrition Limited						
Address - Office No 601, A Wing, Neelkanth Business Park, Kirol Village road , VidyaVihar , Mumbai 400086						
CIN:- L51909MH2013PLC381314						
ANNEXURE I						
Standalone Statement of Audited Financial Results						
(All amounts are in Rs. In Lakhs, unless otherwise 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)

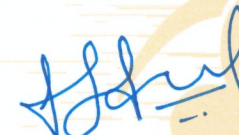
Notes:

- 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



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

Valencia Nutrition Limited			
Address - Office No 601, A Wing, Neelkanth Business Park, Kirol Village road , VidyaVihar , 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 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

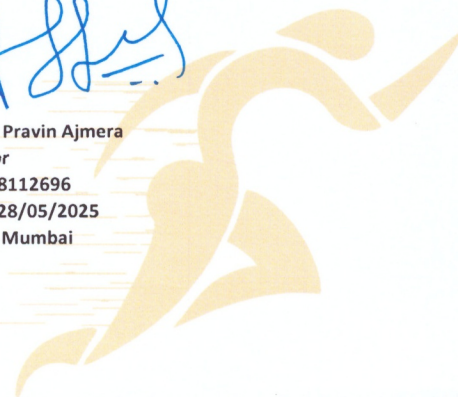


[Signature]

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

[Signature]

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



BOUNCE
SUPERDRINKS

ROAR
ENERGY DRINKS

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Valencia Nutrition Limited		
Address - Office No 601, A Wing, Neelkanth Business Park, Kiroli Village road , Vidyavihar , Mumbai 400086		
CIN:- L51909MH2013PLC381314		
STANDALONE CASH FLOW STATEMENT		
Particulars	(All amounts are in Rs. in Lakhs, unless otherwise stated)	
	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




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


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



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	Product Shoot & Social Media Content	Month	Amount
1	Media Content Shoot:1	Apr-24	147600
2	Media Content Shoot: Khapoli	Aug-24	681000
	Total		828600
B	Financial Charges		Amount
1	Interest on Bridge Loan against Rights Issue	Apr-24	150081
2	Interest on Office Loan	Apr-24	848004
3	Loan Processing Fees	Apr-24	236500
	Total		1234585
C	Marketing for Cans		Amount
1	Cans Promotional Distribution	May-24	960000
2	Courier Charges	May-24	60000
	Total		1020000
D	Marketing for Perfumes		Amount
1	Launch of Perfume division	Jun-24	381660
2	Courier Charges	Jun-24	40000
	Total		421660
E	Kashmir Visit for Location Search for High Altitude Beverages		Amount
1	Hotel Exp	Jul-24	218457
2	Travel Exp	Jul-24	129730
3	Food & Other Exp	Jul-24	66200
	Total		414387
F	Malavalli & Hyderabad Tour		Amount
1	Hotel Exp	Oct-24	96693
2	Travel Exp	Oct-24	38540
3	Food & Other Exp	Oct-24	22340
	Total		157573
G	Diwali Hampers to Distributors		Amount
1	Samples	Oct-24	616160
2	Courier Charges	Oct-24	22430
	Total		638590
H	Hyderabad Plant Opening		Amount
1	Hotel Exp	Jan-25	212865
2	Travel Exp	Jan-25	186420
3	Food & Other Exp	Jan-25	83210
	Total		482495
I	Gulf Food 2025 Visit (Dubai)		Amount
1	Hotel Exp	Mar-25	287661
2	Travel Exp	Mar-25	71972
3	Food & Other Exp	Mar-25	64859
	Total		424492

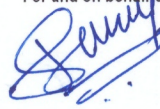
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J	Startup Mahakumbh (Pre Event Exp)	**	Amount
1	Travel Exp	Apr-25	294634
2	Advertisement	Apr-25	385000
3	Aluminum CAN Production (Sample)	Apr-25	666308
4	CAN Procurement	Apr-25	161164
5	Stall Booking Fees	Apr-25	598260
6	New Product Develop Cost (Acidity Regulator)	Apr-25	8447
7	New Product Develop Cost (Chocolates)	Apr-25	10370
8	Packaging and Design Charges	Apr-25	136580
9	Other Exp	Apr-25	2611
	Total		2263374
K	Other Corporate Event	FY 2024-25	825000
L	Formulations & Product Development		Amount
1	Consultancy	FY 2024-25	650000
2	Staff Exp	FY 2024-25	98768
3	ENO Trial	FY 2024-25	8447
	Total		748768
M	Staff Expenses		Amount
1	Media & Marketing Team	FY 2024-25	831602
2	Executive Staff Welfare	FY 2024-25	321231
3	New Product Development Team	FY 2024-25	566623
4	Website	FY 2024-25	100000
5	Staff Welfare	FY 2024-25	336212
	Total		2155668
N	Professional Fees		Amount
1	CS Compliance (Rights issue) and Trademark	FY 2024-25	402500
2	Merchant Banker	FY 2024-25	1000000
3	Rights issue Auditors fees	FY 2024-25	337000
4	ERP Implementation	FY 2024-25	111111
	Total		1850611
O	Pre-Takeover Settlements		Amount
1	Secretarial Fees	FY 2024-25	400000
2	Outgoing Director's Settlement	FY 2024-25	343075
3	Compliance & Secretarial Fees	FY 2024-25	250000
4	Sundry Debtors written off	FY 2024-25	224176
	Total		1217251
	Grand Total		14683054

**Although Startup Mahakumbh took place in April 2025, we incurred pre-event expenses in March 2025, which have been reported accordingly.

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



Date: May 28, 2025

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

Ref :- Scrip Code: 542910
ISIN : INE08RT01016

Sub: Declaration confirming issuance of Audit Report with an unmodified opinion on the standalone audited financial statement for the half-year and year ended March 31, 2025

Dear Sir/ Madam,

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. Shah and Modi, Chartered Accountants (Firm Registration No. 112426W) have issued their Audit Report with unmodified opinion on the standalone audited financial statement for the half-year and year ended March 31, 2025.

You are requested to take the above information for your records.

Yours Truly,
For Valencia Nutrition Limited

Jay Jatin
Shah

Digitally signed
by Jay Jatin Shah
Date: 2025.05.28
18:01:23 +05'30'

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