



VALENCIA INDIA LIMITED
(Formerly Known As Valencia India Private Limited)
CIN: L91990GJ2017PLC096165 | GSTIN: 24AAFCV8064K1ZX

Date: 01-09-2025

To,

BSE Limited

Corporate Relationship Department

Phiroze Jeejeebhoy Towers Dalal Street, Fort

Mumbai-400 001

Dear Sir/Madam,

BSE Script Code: 544433; ISIN: INE130701019

Sub: - OUTCOME OF THE BOARD MEETING

With reference to the cited subject we hereby submit the following outcome of meeting of the Board of Directors of the Company held on **Monday, September 01, 2025** at **04:00 P.M.** at the Registered Office of the Company and concluded at **5:20 PM.**

1. Considered and approved audited financial results for financial year ended March 31, 2025
2. Considered and approved the draft Notice of 08th Annual General Meeting for the year ending 31st March, 2025.
3. Considered and approved the draft Director's Report along with the annexures for the year ending 31st March, 2025.
4. The board recommended to appoint M/s. Sonu Jain & Co., Practicing Company Secretaries, as secretarial auditors of the company for a term of five consecutive financial years to the shareholders in the ensuing Annual General Meeting.
5. Appointment of M/s P H P & Associates, Chartered Accountants as Internal Auditor of the company for the FY 2025-26.
6. Appointment of Sonu Jain, Company Secretaries, as the Scrutinizer of the Company for the 08th Annual General Meeting.

Detailed information as required under Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, in respect of aforesaid appointment is given in '**Annexure A**' to this outcome.

Further, we hereby submit the following information for the ready reference of the Members of the Company:

| SRN | Particulars | Remarks |
|-----|-------------------------------------|---|
| 1 | Cut-off date for Notice entitlement | Friday, August 29, 2025 |
| 2 | Name of Scrutinizer | Ms. Sonu Jain, Practicing Company Secretary |
| 3 | Cut-off date for E-voting | Monday, September 22, 2025 |
| 4 | E-voting start date & time | Saturday, September 27, 2025 09:00 AM |

Regd. Office: Unit No. 927, Gala Empire, Opp. Doordarshan Tower, Drive In Road, Thaltej, Ahmedabad-380054, Gujarat, India.

Contact: 079 4925 8786 | **E-mail:** cs@valenciaindia.in | **Website:** www.valenciaindia.in



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| | | |
|---|--------------------------------|--|
| 5 | E-voting end date & time | Monday, September 29, 2025 05:00 PM |
| 6 | Announcement of Voting Results | Within 2 (two) working days from the conclusion of the Meeting |
| 7 | Date of Annual General Meeting | Tuesday, September 30, 2025 12:30 PM |
| 8 | Mode of Annual General Meeting | Virtual Meeting |

Kindly take the same in your record and acknowledge.

Yours faithfully

FOR VALENCIA INDIA LIMITED

KEYUR JITENDRA PATEL
MANAGING DIRECTOR
DIN: 00252431

Regd. Office: Unit No. 927, Gala Empire, Opp. Doordarshan Tower, Drive In Road, Thaltej,
Ahmedabad-380054, Gujarat, India.

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Annexure A

Details as required under SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

| SRN | PARTICULARS | Prashant H.Patel, Proprietor P H P & ASSOCIATES | Sonu Jain, Proprietor Sonu Jain & Co. |
|-----|--|---|--|
| 1 | reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise; | Appointment | Appointment |
| 2 | Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment; | FY 2025-2026 | September 01, 2025 For a term of five (5) consecutive years commencing from April 1, 2025 till March 31, 2030 subject to the shareholders' approval at the ensuing AGM |
| 3 | Brief profile | Mr. Prashant Patel is a Chartered Accountant having experience of almost a decade in the field of Accounts, Audit and Taxation. | She is Member of The ICSI Since 2018 and started the firm Sonu Jain & Co., Practicing Company Secretaries in July, 2020 to serve the needs of entrepreneurs in secretarial and legal aspects of their business. She is having an experience of more than 7 years in dealing with matters relating to Company Law, Securities Laws, Corporate Governance matters, Legal Due Diligence, Listings. |
| 4 | Disclosure of relationships between directors (in case of appointment of a director) | NA | NA |

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STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31st MARCH, 2025

| SR.NO. | PARTICULARS. | 6 Months Ended on | 6 Months Ended on | 6 Months Ended on | Year Ended on | Year Ended on |
|--------|--|-------------------|-------------------|-------------------|---------------|---------------|
| | | 31.03.2025 | 30.09.2024 | 31.03.2024 | 31.03.2025 | 31.03.2024 |
| | | (Refer note 2) | (UNAUDITED) | (Refer note 2) | (AUDITED) | (AUDITED) |
| | INCOMES FROM OPERATIONS | | | | | |
| I | Revenue from Operations | 342.68 | 425.04 | 503.25 | 767.73 | 711.49 |
| II | Total Income from operations | 342.68 | 425.04 | 503.25 | 767.73 | 711.49 |
| III | EXPENSES. | | | | | |
| (a) | Cost of Purchases | 87.68 | 122.77 | 135.22 | 210.46 | 159.31 |
| (b) | Employee benefits expense | 66.92 | 34.08 | 132.41 | 101.00 | 156.00 |
| (c) | Finance cost | 18.03 | 9.34 | 17.27 | 27.38 | 29.96 |
| (d) | Depreciation and amortisation expense | 27.77 | 19.23 | 7.36 | 47.00 | 13.00 |
| (e) | Other expenses | 22.42 | 75.24 | 77.55 | 97.66 | 99.67 |
| | TOTAL EXPENSES (IV (a to e)) | 222.83 | 260.66 | 369.81 | 483.50 | 457.94 |
| IV | Profit/(Loss) before Exceptional Items and Tax. (II-III) | 119.85 | 164.38 | 133.44 | 284.23 | 253.54 |
| V | Exceptional Items. & Extraordinary Item | | | | | |
| VI | Profit/ (Loss) Before Tax. (IV-V) | 119.85 | 164.38 | 133.44 | 284.23 | 253.54 |
| VII | TAX EXPENSES. | | | | | |
| (a) | Current Tax. | 26.00 | 33.06 | 35.81 | 59.06 | 68.04 |
| (b) | Deferred Tax. | 5.21 | 8.67 | 0.78 | 13.87 | 1.39 |
| | Total Tax Expenses. | 31.21 | 41.72 | 36.59 | 72.93 | 69.43 |
| VIII | NET PROFIT / (LOSS) FOR THE PERIOD | 88.64 | 122.66 | 96.85 | 211.30 | 184.12 |
| IX | Paid up Equity Share Capital | 90,00,000 | 90,00,000 | 89,81,475 | 90,00,000 | 89,81,475 |
| | (Face value per share) | Rs. 10/- | Rs. 10/- | Rs. 10/- | Rs. 10/- | Rs. 10/- |
| X | Earning Per Share (In Rupees) | | | | | |
| (i) | Basic. | 0.98 | 1.36 | 1.08 | 2.23 | 2.04 |
| (ii) | Diluted. | 0.98 | 1.36 | 1.08 | 2.23 | 2.04 |

NOTES:

- These financial results were reviewed by the Audit Committee and thereafter have been approved by the Board of Directors of the Company at its Board Meeting held on September 01, 2025. The Statutory Auditors of the Company have audited the Financial results for the year ended March 31, 2025. An Unmodified Opinion has been issued and the same is being filed with stock exchange along with the above results.
- The figures for half Year ended March 31, 2025 are the balancing figures between audited figures for the year ended March 31, 2025 and the unaudited figures for the half year ended September 30, 2024.
- The statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
- As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of Ind AS for the preparation of Financial Results.
- The Company is engaged in the Business of Hospitality. All the product of the company are falling under only one reportable segment i.e. Hospitality. Hence, there is no separate reporting segment in terms of Accounting Standard 17.
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.
- The Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3, "Cash Flow Statement" issued under the Companies (Accounting Standard) Rules, 2006.

For Valencia India Limited

Keyur J. Patel
Managing Director
DIN: 00252431
Dated: September 01, 2025
Place: Ahmedabad



STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH, 2025

(Amounts in Lakhs)

| PARTICULARS. | AS AT 31 March 25 | AS AT 31 March 24 |
|--|-------------------|-------------------|
| | AUDITED | AUDITED |
| EQUITY AND LIABILITIES. | | |
| Shareholders' funds | | |
| Equity share capital | 900.00 | 3.00 |
| Reserves and surplus | 232.31 | 918.01 |
| Sub-total- Shareholder's funds | 1,132.31 | 921.01 |
| NON CURRENT LIABILITIES. | | |
| Long Term Borrowing | 532.16 | 114.41 |
| Deferred Tax Liabilities (Net) | 12.81 | - |
| Long-term provisions | 7.65 | 15.83 |
| Sub-total- Non Current Liabilities | 552.62 | 130.24 |
| CURRENT LIABILITIES. | | |
| Short Term Borrowing | 68.33 | 32.69 |
| Trade payables | | |
| - Total outstanding dues of micro and small enterprises | - | - |
| - Total outstanding dues of creditors other than micro and small enterprises | 27.66 | 17.14 |
| Other current liabilities | 125.98 | 38.76 |
| Short term Provisions | 58.80 | 68.20 |
| Sub-total-Current Liabilities | 280.78 | 156.79 |
| TOTAL | 1,965.71 | 1,208.04 |
| ASSETS. | | |
| Non-current assets | | |
| Property, plant and equipment | | |
| Tangible assets | 988.95 | 654.47 |
| Intangible assets | 0.73 | - |
| Capital Work in Progress | 195.38 | 40.46 |
| Long-term loans and advances | 384.50 | 394.73 |
| Deferred Tax Assets (Net) | - | 1.06 |
| Sub-total- Non Current Assets | 1,569.55 | 1,090.72 |
| Current assets | | |
| Trade receivables | 61.90 | 27.77 |
| Cash and Bank Balances | 251.96 | 38.00 |
| Short-term loans and advances | 30.06 | 25.98 |
| Other current assets | 52.23 | 25.57 |
| Sub-total- Current Assets | 396.16 | 117.33 |
| TOTAL | 1,965.71 | 1,208.04 |

For Valencia India Limited

Keyur J. Patel
Managing Director
DIN: 00252431
Dated: September 01, 2025
Place: Ahmedabad



CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025

(Amounts in Lakhs)

| Particulars | For the Year ended 31 March 2025 | For the year ended 31 March 2024 |
|---|-------------------------------------|-------------------------------------|
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit before tax | 284.23 | 253.54 |
| Finance cost | 27.38 | 29.96 |
| Depreciation and amortisation Expense | 47.00 | 13.00 |
| Operating profit before working capital changes | 358.61 | 296.51 |
| Movements in working capital: | | |
| Adjusted for (Increase)/Decrease in operating assets | | |
| Trade Receivables | (34.13) | (15.85) |
| Long-Term Loans and advances | 10.23 | (39.20) |
| Short Term Loans and advances | (4.08) | (44.00) |
| Other Current Assets | (26.66) | 18.45 |
| Adjusted for Increase/(Decrease) in operating liabilities: | | |
| Trade Payables | 10.53 | (8.48) |
| Provisions | (17.58) | 87.20 |
| Other Current Liabilities | 87.22 | (49.28) |
| Cash generated (used in)/from operations | 384.14 | 245.35 |
| Income tax paid | (59.06) | (68.04) |
| Net cash flow generated (used in)/from operating activities (A) | 325.08 | 177.31 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase (Net) of property plant & equipment and intangible asset | (535.61) | (562.74) |
| Net cash flow from/(used in) investing activities (B) | (535.61) | (562.74) |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| Issuing share Capital including share premium | - | 598.00 |
| Net Proceeds / (Repayment) of long and short-term borrowings | 452.86 | (201.52) |
| Finance cost | (27.38) | (29.96) |
| Net cash flow from / (used in) financing activities (C) | 425.48 | 366.52 |
| Net increase (decrease) in cash and cash equivalents (A+B+C) | 214.96 | (18.91) |
| Cash and cash equivalents at the beginning of the Year | 38.00 | 57.79 |
| Cash and cash equivalents at the end of the Year | 251.96 | 38.00 |

For Valencia India Limited

Keyur J. Patel
Managing Director
DIN: 00252431
Dated: September 01, 2025
Place: Ahmedabad



Independent Auditor's Report on Audited Half Year Financial Results and Year to date Results of M/s. VALENCIA INDIA LIMITED Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
M/s. VALENCIA INDIA LIMITED
Unit no. 927, Gala Empire,
Opp. Doordarshan Tower, Drive in Road, Thaltej Road
Ahmedabad, Gujarat, India, 380054

Opinion

We have audited the accompanying financial results of **VALENCIA INDIA LIMITED** (the "Company") for the half year ended 31st March, 2025 and the year-to-date results for the period from 01st April, 2024 to 31st March, 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 financial results:

- i. is 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 01st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA" s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

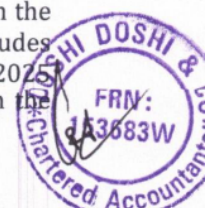
Management's Responsibilities for the Financial Results

This Statement, which includes the financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited financial statements for the year ended March 31, 2025. This responsibility includes preparation and presentation of the Financial Results for the Six months and year ended March 31, 2025 that give a true and fair view of the net profit and other financial information in accordance with the

☎ 9167 404 303
✉ chintan@ddco.in
🌐 www.ddco.in

📍 **Ahmedabad Branch**
C 908, Stratum @ Venus Ground,
NR Jhansi Ki Rani Statue,
Nehrunagar, Ahmedabad - 380015

📍 **Mumbai Branch**
119, Plot No. 7, Near F M Banquets,
Udyog Nagar, Goregaon West,
Mumbai - 400104



recognition and measurement principles laid down in Accounting Standard, prescribed under Section 133 of the Act, read with relevant rules issued thereunder 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 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 the 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 Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the 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 Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 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 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, under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and operating 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.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

☎ 9167 404 303

✉ chintan@ddco.in

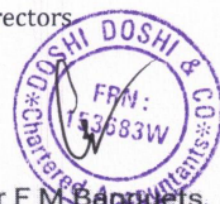
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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Company to express an opinion on the financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the financial results of which we are the independent auditors.

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.

Yours Faithfully

For **Doshi Doshi & Co**,
Chartered Accountants
Firm Registration No.: 153683W



Chintan Doshi
Partner
Membership No.: 158931
UDIN: 25158931BMIGIL2586



Place: Ahmedabad
Date: September 01, 2025

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