



Victoria Enterprises Limited

November 14, 2022

To,  
BSE Limited  
The Corporate Relationship Department,  
1<sup>st</sup> Floor, PJ Towers,  
Dalal Street, Mumbai- 400 001

**Scrip Code: 506103**

Dear Sir,

**Subject: Unaudited Financial Results for the quarter and half year ended September 30, 2022**

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**Dear Sir/Madam,**

In continuation of our letter dated November 07, 2022 and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby enclose the Unaudited Financial Results for the quarter and half year ended September 30, 2022, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meeting held today. The same can also be accessed at the Company's website at <https://www.victoriaenterprises.co.in>

The meeting of the Board of Directors commenced at 4:00 p.m. and concluded at 5.30 p.m.

You are requested to take the aforesaid on record.

Thanking you,

**For VICTORIA ENTERPRISES LIMITED,**



**KRISHNA KUMAR RAMDEO PITTIE  
DIRECTOR  
DIN:- 00023052**

# **Taori Sandeep & Associates**

**CHARTERED ACCOUNTANTS**

**Br. Office:** Flat No.201, Nav Sudhir CHS Ltd, 113, Tilak Nagar, M.G. Road No.6, Goregaon West.  
Mumbai- 400 104. Mob- 7021416997, 07738364419 Email-cpatul14@gmail.com

**Head Office:** "Deepa - Lakshmi" 106, Kherapati Colony, Gwalior - 474002 (M.P.)

## **Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company To the Board of Directors of VICTORIA ENTERPRISES LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **VICTORIA ENTERPRISES LIMITED** ('the Company') for the quarter and half year ended September 30, 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') 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 the Standards on Auditing specified under section 143(10) of the Act, 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.
4. Based on our review conducted as above, 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 Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

**For TAORI SANDEEP & ASSOCIATES**

*Chartered Accountants*

Firm Registration No.: 007414C

Place: Mumbai

Date: 14.11.2022

UDIN: 22048920BCZZSO2261



Atul Jain  
(Partner)

M. No.: 048920

# **Taori Sandeep & Associates**

**CHARTERED ACCOUNTANTS**

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**For TAORI SANDEEP & ASSOCIATES**  
Chartered Accountants  
Firm Registration No.: 007414C

Place: Mumbai  
Date: 14.11.2022  
UDIN: 22048920BCZZSO2261



*Atul Jain*  
Atul Jain  
(Partner)  
M. No.: 048920

**Statement of Financial Results for the Quarter and Half Year Ended 30 September 2022**

(All figures in Indian Rupees in Lacs)

	Quarter Ended			Half- Year Ended		Year ended
	30.09.22	30.06.22	30.09.21	30.09.22	30.09.21	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Revenue</b>						
Revenue from Operations	-	-	-	-	-	-
Other income	0.27	0.26	0.29	0.53	0.58	1.03
<b>Total Income</b>	<b>0.27</b>	<b>0.26</b>	<b>0.29</b>	<b>0.53</b>	<b>0.58</b>	<b>1.03</b>
<b>Expenses</b>						
Construction and Development Cost	157.69	151.23	30.42	308.92	49.88	359.22
Changes in inventories	-157.69	-151.23	-30.42	-308.92	-49.88	-359.22
Depreciation and Amortization Expenses	6.49	6.18	6.87	12.66	13.75	27.52
Other Expenses	-10.57	17.12	1.92	6.55	2.88	10.54
<b>Total Expenses</b>	<b>-4.08</b>	<b>23.30</b>	<b>8.80</b>	<b>19.22</b>	<b>16.63</b>	<b>38.06</b>
<b>Profit/(loss) before Exceptional Items and Tax</b>	<b>4.35</b>	<b>-23.04</b>	<b>-8.50</b>	<b>-18.69</b>	<b>-16.04</b>	<b>-37.03</b>
<b>Exceptional Items</b>						
Exceptional Items	-	-	-	-	-	-
<b>Profit/(loss) before Tax</b>	<b>4.35</b>	<b>-23.04</b>	<b>-8.50</b>	<b>-18.69</b>	<b>-16.04</b>	<b>-37.03</b>
<b>Tax expense:</b>						
- Current Tax	-	-	-	-	-	-
- Deferred Tax	1.84	-6.53	1.25	-4.68	2.51	-10.08
- Adjustment of tax for earlier years	-	-	-	-	-	-1.72
<b>Profit/(Loss) for the period</b>	<b>2.51</b>	<b>-16.51</b>	<b>-9.76</b>	<b>-14.00</b>	<b>-18.55</b>	<b>-25.23</b>
<b>Other comprehensive income</b>						
A(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total comprehensive income for the period</b>	<b>2.51</b>	<b>-16.51</b>	<b>-9.76</b>	<b>-14.00</b>	<b>-18.55</b>	<b>-25.23</b>
Paid-up share capital ( Par value Rs. 10/- each fully paid up)	50.00	50.00	50.00	50.00	50.00	50.00
Other Equity	-	-	-	-	-	-
<b>Earnings per equity share</b>						
1. Basic	0.50	-3.30	-1.95	-2.80	-3.71	-5.05
2. Diluted	0.50	-3.30	-1.95	-2.80	-3.71	-5.05



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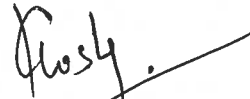
Notes :

- 1) The above results have been taken on record by the Board at its meeting held on November 14, 2022
- 2) The Statutory Auditors of the Company have carried out audit of the above results.
- 3) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 4) The Company has only one business and geographical segment viz. real estate development and consultancy in real estate in India, Hence no further disclosures are required to be made as per Indian Accounting Standard-108 on "Operational Segments".
- 5) The Figures have been regrouped & rearranged where necessary to confirm the figures of the current period. The figures for the quarter ended September 30, 2022 and September 30, 2021 are balancing figures between unaudited figures in respect of the half year ended September 30, 2022 and September 30, 2021 and the unaudited figures of six months ended Septemeber 30, 2022 and September 31, 2021 respectively.
- 6) Previous period / year figures have been regrouped/ reclassified, wherever found necessary, to conform to current period/ year classification

Place : Mumbai  
Date: 14.11.2022



For Victoria Enterprises Limited

  
Director