

FRUITION VENTURE LIMITED

CIN: L74899DL1994PLC058824

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		3 Months Ended 31-03-2025	Preceding Months Ended 31-12-2024	Corresponding 3 Months Ended 31-03-2024	Year to Date figures for current Year ended 31-03- 2025	Previous Year Ended 31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations					
	(a) Revenue from Operations	109.71	104.70	16.08	362.82	16.08
	(b) Other income	(1.15)	0.07	5.71	1.04	13.83
	Total income from Operation	108.56	104.77	21.79	363.86	29.91
2	Expenses					
	(a) Purchases	80.91	87.64	47.85	274.41	47.85
	(b) Employee benefits expense	4.61	4.68	2.98	16.58	10.68
	(c) Depreciation and amortization expense	14.32	7.76	1.25	29.43	1.65
	(d) Changes in inventories of finished goods, work-in-progress and stock-in trade	(4.39)	(6.43)	(22.14)	4.08	(38.96)
	(e) Finance Cost	0.00	-	-	0.00	-
	(f) Loss on Sale of Investments	-	-	-	-	-
	(g) Other expenses	15.64	16.86	7.66	54.29	31.67
	Total Expenses	111.09	110.51	37.60	378.79	52.89
3	Profit / (Loss) before exceptional items and tax (1-2)	(2.54)	(5.74)	(15.81)	(14.94)	(22.98)
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(2.54)	(5.74)	(15.81)	(14.94)	(22.98)
6	Tax Expenses					
	a) Current Tax	-	-	-	-	-
	b) Adjustment Tax on Earlier Years	13.38	-	-	13.38	-
	c) Deferred Tax	(6.39)	-	6.39	(6.39)	12.84
7	Total Tax Expenses (a+b+c)	6.99	-	6.39	6.99	12.84
8	Profit/(loss) for the period from continuing operations (5-7)	(9.53)	(5.74)	(22.20)	(21.93)	(35.82)
9	Profit/(loss) from discontinued operations	-	-	-	-	-
10	Tax expenses of discontinued operations	-	-	-	-	-
11	Profit/(loss) for the period from discontinued operations (9-10)	-	-	-	-	-
12	Net Profit for the period (8+11)	(9.53)	(5.74)	(22.20)	(21.93)	(35.82)
13	Other Comprehensive Income					
	(i) Item that will not be reclassified to profit or loss	(7.94)	(4.33)	(1.97)	(11.96)	6.01
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Other comprehensive Income (i+ii)	(7.94)	(4.33)	(1.97)	(11.96)	6.01
14	Total Comprehensive Income for the period [Comprising of Profit/loss and other Comprehensive Income (12+13)]	(17.46)	(10.07)	(24.17)	(33.88)	(29.81)
15	Paid Up Equity Share Capital (Face value Rs.10/-)	400.00	400.00	400.00	400.00	400.00
16	Other Equity	-	-	-	78.81	112.70
17	Earnings Per Equity Share:-					
	(i) Basic Earning(loss)	(0.44)	(0.25)	(0.60)	(0.85)	(0.75)
	(ii) Diluted Earning(loss)	(0.44)	(0.25)	(0.60)	(0.85)	(0.75)
Note:						
1	The above Audited Results have been reviewed by the Audit Committee and approved by the Board of Directors of Fruition Venture Limited (the Company') at their respective meetings held on May 28, 2025. The statutory auditors of the Company have carried out an unmodified audit opinion on these results.					
2	The above Audited Standalone Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and other relevant amendments thereafter.					
3	Previous year figures have been regrouped/rearranged whenever necessary to conform to current year figures.					
4	There are no investor complaints received during the year and therefore no complaints in pending at the end of the quarter.					
5	During the year, the company has availed Vivvad se Vishwas tak scheme of Income Tax Department to settle its pending dispute related to AY 2016-17					
5	The above Audited Financial Results will be available on the website of the Company www.fruitionventure.com and BSE - www.bseindia.com					
6	The figure for the 3 months ended 31.03.2025 & corresponding 3 months ended 31.03.2024 are the balancing figure between the audited figure in respect of the full financial year & the year to date figure upto the third quarter of the respective financial year					
7	There were no exceptional/extraordinary items during the respective period above					

Place : Delhi

Date : 28-05-2025



For FRUITION VENTURE LIMITED

(Signature)
NITIN AGGARWAL

DIRECTOR

DIN : 01616151

Statement of Asset and Liabilities As On MARCH 31, 2025

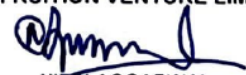
(Rs. In Lacs)

PARTICULARS	As on 31.03.2025 (Audited)	As on 31.03.2024 (Audited)
A. ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment	377.60	306.49
(b) Intangibles	-	-
(c) Financial Assets		
i) Investments	5.33	17.29
ii) Loans & Advances	-	-
iii) Other Financial Assets	-	-
(d) Deferred Tax Assets (Net)	33.76	27.36
(e) Other non-current assets	107.89	107.81
Total Non-Current Assets	524.57	458.95
2 Current Assets		
(a) Inventories	56.97	61.05
(b) Financial Assets		
i) Investments	-	-
ii) Trade receivables	35.52	21.52
iii) Cash and cash equivalents	1.09	123.43
iv) Others Balances with Bank	3.11	-
v) Loans & Advances	2.76	7.76
vi) Other Financial Assets	-	-
(c) Other Current Assets	14.53	22.81
Total Current Assets	113.97	236.56
TOTAL ASSETS (1+2)	638.54	695.51
B. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	400.00	400.00
(b) Other Equity	78.81	112.70
i) Reserves & Surplus	-	-
Total Equity	478.81	512.70
2. Non Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	49.11	114.59
ii) Other financial liabilities	-	-
iii) Provisions	-	-
iv) Others non-current liabilities	-	-
Total Non-Current Liabilities	49.11	114.59
3 Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	88.48	65.48
ii) Trade Payables	14.17	-
iii) Other financial liabilities	-	-
iv) Provisions	-	-
v) Others current liabilities	7.96	2.73
vi) Deferred Tax Liabilities	-	-
Total Current Liabilities	110.61	68.22
Total Equity and Liabilities	638.54	695.51

Place : Delhi
Dated : 28-05-2025



By order of the Board
For FRUITION VENTURE LIMITED


NISHU AGGARWAL
DIRECTOR
DIN : 01616151

FRUITION VENTURE LIMITED
CIN- L74899DL1994PLC058824
CASH FLOW STATEMENT AS ON MARCH 31, 2025

(Rs. In Lacs)

PARTICULARS	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
A. Cash flow form operating activities :		
Net Profit before Tax as per P & L A/c	(14.94)	(22.99)
Misc. Income	0.00	-
Interest Income	(1.09)	(13.82)
Dividend Income	(0.05)	(0.01)
Depreciation	29.43	1.65
Operating Profit Before Working Capital changes	13.35	-35.16
Add/Less Adjusted for other Current Assets/Current Liabilities		
Sundry Debtors	(14.00)	(21.52)
Other Financial Assets	0.00	-
Other Non-Current Assets	(0.08)	(3.17)
Short Term Loan & Advances	5.00	(5.00)
Other Current Assets	8.28	(15.23)
Current Liabilities	5.22	(0.05)
Trade Payables	14.17	-
Inventories	4.08	(38.96)
Cash generated from Operatins	36.02	-119.09
Taxes Paid	(13.38)	0.00
Net Cash flow from Operations	22.64	-119.09
B. Cash Flow form Investing Activities :		
Fixed Assets	(100.54)	(306.78)
Preliminary Expenses	0.00	-
Re-Payment of Unsecured Loan	0.00	-
Interest Earned	1.09	13.82
Dividend Earned	0.05	0.01
Investments		-
Net Cash Flow form Investing Activities	(99.39)	(292.96)
C Cash Flow from financial Activities		
Share Capital		-
Share Premium		-
Change in Borrowings	(42.48)	180.08
Reserve & Surplus		-
Deposits/Unsecured Loans		-
Misc. Expenditure		-
Provision for Taxation		-
Net Cash Flow from financing Activities	(42.48)	180.08
Net Cash Increase in Cash & Cash Equivalents (A+B+C)	(119.24)	(231.97)
Opening gBalance of Cash & cash equivalents	123.43	355.40
Closing Balances of Cash & cash Equivalents	4.19	123.43
Net Inflow	(119.24)	(231.97)

By order of the Board

For FRUITION VENTURE LIMITED



Nitin Aggarwal
NITIN AGGARWAL
DIRECTOR
DIN : 01616151

Place : DELHI
Dated : 28-05-2025



Independent Auditor's Report on Standalone Financial Results for the Quarter and Year Ended on March 31, 2025 of the FRUITION VENTURE LIMITED pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Fruition Venture Limited

Opinion

We have audited the accompanying Statement of standalone financial results of FRUITION VENTURE LIMITED ("the company") for the three months and year ended March 31, 2025 (the "Statement"), 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, the statment:

(i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
(ji) give a tue and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("IND AS") and other accounting principles generally accepted in India of the net profit and other comprehensive Income and other financial information of the company for the quarter and year ended March 31, 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. Out responsibilities under those SA's 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 thereunder, and we have fulfilled our other 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

The statement which is the responsibility of the Company's management and approved by the Board of Director, has been prepared on the basis of the related standalone annual 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 comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards 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 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 financial results that give a true and fair view and free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors of the Company 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 of the Company are also responsible for overseeing the Company's financial reporting process.

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

Our responsibility is to express an opinion on these standalone financial results based on our audit of such standalone financial statement. We conducted our audit in accordance with the Standards on Auditing generally accepted in India. These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial results are free from material misstatement. 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 the Statement.

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 but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control).
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

SUNIL K. GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office : 4232/1, Ansari Road
Darya Ganj, NEW DELHI-110002



Phone : 01493-221987

B.O.: A-10, Ganpati Plaza

Bhiwadi-301019 (Raj.)

Email : maheshagrawal0000@yahoo.co.in

- 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 ability of the Company 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 presenation, 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.

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 signiflant 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 matters

The standalone financial results include the results for the quarter ended March 31, 2025, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us. Our opinion on the statement Is not modified in respect of this matter,

For Sunil K Gupta & Associates

Chartered Accountants

FRN : 002154N

Mahesh
Chandra
Agrawal

Digitally signed by
Mahesh Chandra
Agrawal
Date: 2025.05.28
14:01:18 +05'30'

CA Mahesh Chandra Agarwal

Partner

M No. 088025

Date: 28.05.2025

Place: Delhi

Udin NO: **25088025BMIIJO1757**