

Date: 30/05/2025

To,
The Corporate Relations Department
BSE Limited
P. J. Towers, Dalal Street,
Mumbai-400001, Maharashtra.

Sub: Standalone Audited Financial Results for the Half Year and Year ended 31st March, 2025.

Scrip Code: 543522

Respected Sir/Madam,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are pleased to enclose herewith the following:

1. Standalone Audited Financial Statements for the Year ended 31st March, 2025 and Financial Results for the Half Year and Year ended 31st March, 2025 along with the Statement of Assets and Liabilities, Cash Flow Statements; and
2. Auditor's Report on the above Standalone Audited Financial Results.
3. Declaration in respect of Auditor's Report with Unmodified Opinion related to the Financial Results for the Half Year and Year ended 31st March, 2025.

The above results have been considered and approved in the Meeting of the Board of Directors of the Company held on Friday, 30th May, 2025 commenced at 03.00 p.m. and concluded at 30.35 p.m.

Kindly take the same on your record and oblige.

Thanking You,

Yours faithfully,
For NANAVATI VENTURES LIMITED

NIKUNJ MANIYA
Company Secretary & Compliance Officer
ACS No.: 55264

Encl.: as above

Statement of Annual Audited Financial Results for the Half Year and Year Ended 31st March, 2025

(Rs. in lakh except EPS)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31.03.2025	30.09.2024	31.03.2024	31.03.2024	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	(a) Revenue from Operations	519.44	348.98	1431.61	2,582.92	868.42
	(b) Other Income	23.13	0.00	32.11	32.11	23.13
1	Total Income (a+b)	542.57	348.98	1463.72	2,615.03	891.55
2	Expenses					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	706.62	180.59	1300.84	3,427.07	887.21
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(199.47)	151.57	81.61	(873.81)	(47.90)
	(d) Employee benefits expense	4.63	10.60	9.90	21.07	15.23
	(e) Finance costs	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.89	0.90	1.43	2.01	1.79
	(g) Other expenses	2.27	1.70	3.47	11.18	3.97
	Total expenses	514.94	345.36	1397.25	2,587.52	860.30
3	Profit/(Loss) before exceptional and extraordinary items and tax	27.63	3.62	66.47	27.51	31.25
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax	27.63	3.62	66.47	27.51	31.25
6	Extraordinary items	-	0.00	(0.55)	(0.55)	-
7	Profit/(Loss) before tax	27.63	3.62	65.92	26.96	31.25
8	Tax Expenses					
	Current tax	7.08	0.66	7.02	7.02	7.74
	Deferred tax	0.28	0.00	0.35	0.36	0.28
	Total Tax Expenses	7.36	0.66	7.37	7.38	8.02
9	Net Profit/(Loss) for the period from Continuing Operations	20.27	2.96	58.55	19.58	23.23
10	Net Profit/(Loss) for the period from discontinuing Operations	0.00	0.00	0.00	0.00	0.00
11	Net Profit/(Loss) for the period	20.27	2.96	58.55	19.58	23.23
12	Details of Equity Share capital					
	Paid Up Share Capital	467.00	467.00	467.00	467.00	467.00
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
13	Reserves Excluding Revolution reserve	-	-	-	496.80	
14	(i) Earning per share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic EPS	0.43	0.06	1.27	0.43	0.50
	(b) Diluted EPS	0.43	0.06	1.27	0.43	0.50
	(ii) Earning per share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic EPS	0.43	0.06	1.25	0.42	0.50
	(b) Diluted EPS	0.43	0.06	1.25	0.42	0.50



Statement of Assets & Liabilities

(Rs. in lakh)

Particulars		As at 31.03.2024 Audited	As at 31.03.2025 Audited
A	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	467.00	467.00
	(b) Reserves and Surplus	1758.30	1781.53
	(c) Money received against share warrants	0.00	0.00
	Total Shareholders' Funds	2225.30	2248.53
2	Share application money pending allotment	0.00	0.00
3	Non- Current liabilities		
	(a) Long-term borrowings	0.00	0.00
	(b) Deferred tax liabilities (net)	0.37	0.65
	(c) Other long- term liabilities	0.00	0.00
	(d) Long- term Provisions	0.00	0.00
	Total Non- Current Liabilities	0.37	0.65
4	Current liabilities		
	(a) Short- term borrowings	0.00	0.00
	(b) Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.52	578.38
	(c) Other current liabilities	0.30	0.30
	(d) Short- term provisions	12.24	9.01
	Total- Current Liabilities	13.06	587.69
	Total- Equity and Liabilities	2238.73	2836.87
B	ASSETS		
1	Non- Current assets		
	(a) Fixed assets		
	(i) Tangible assets	24.18	22.66
	(ii) Intangible assets	0.00	0.00
	(iii) Intangible assets under development	0.00	0.00
	(ii) Capital Work in Progress	0.00	0.00
	Total Fixed assets	24.18	22.66
	(b) Non-current investments	0.00	0.00
	(c) Deferred tax assets (net)	0.00	0.00
	(d) Long-term loans and advances	0.00	0.00
	(e) Other non-current assets	0.00	0.00
	Total Non-current assets	24.18	22.66
2	Current assets		
	(a) Current Investments	0.00	0.00
	(b) Inventories	1574.63	1622.54
	(c) Trade Receivables	0.00	593.16
	(d) Cash and Cash equivalents	10.08	4.02
	(e) Bank Balance other than Cash and Cash equivalents	0.00	0.00
	(f) Short- term loans and advances	616.88	583.57
	(g) Other Current Assets	12.96	10.92
	Total Current assets	2214.55	2814.21
	Total - Assets	2238.73	2836.87

Standalone Audited Cash Flow Statement for the Half year and Year Ended 31th March, 2025

(Rs. in Lakh)

Particulars	Figures for the Year ended 31.03.2024	Figures for the Year ended 31.03.2025
A CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	27.51	31.25
Adjustments for:		
Depreciation	2.01	1.79
Extra Ordinary Item	-0.55	0.00
Interest & Finance Charges	0.00	0.00
Operating Profit before Working Capital Changes	28.97	33.04
Adjustments for:		
(Increase)/Decrease in Debtors	31.50	-593.16
(Increase)/Decrease in Inventories	-873.81	-47.91
(Increase)/Decrease in other current assets	-3.49	2.05
(Increase)/Decrease in Short Term Loan & advances	-517.10	33.31
(Increase)/Decrease in Non Current Assets	0.00	0.00
Increase/(Decrease) in Other Current Liabilities	0.49	574.63
Cash generated from operations	-1362.41	-31.08
Income Tax paid	7.02	7.74
Net Cash Inflow/(Outflow) from Operating activities (A)	-1340.46	-5.78
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-23.38	-0.28
Sale of Fixed Assets	0.00	0.00
Purchase of Investments	0.00	0.00
Net Cash Inflow/(Outflow) from Investing activities (B)	-23.38	-0.28
C CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Shares	1359.72	0.00
Interest & Finance Charges	0.00	0.00
Proceeds / (Repayment) : Long Term Borrowing	0.00	0.00
Net Cash Inflow/(Outflow) from Financing activities (C)	1359.72	0.00
Net Change in Cash & Cash Equivalents (A)+(B)+(C)	-4.12	-6.06
Cash and Cash equivalents as at the beginning of the period	14.20	10.08
Cash and Cash equivalents as at the end of the period	10.08	4.02

Notes:

1. The above Audited Financial Results of the Company for the Half Year and Year ended 31st March, 2025 have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ("AS") as prescribed under the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
2. The above Audited Results of the Company for the half year and year ended 31st March, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 30th May, 2025. The statutory auditors have expressed an unmodified audit opinion on the financial results.
3. The figures for the Half Year ended on 31st March, 2025, are the balancing figures between the audited figures in respect of the full Financial Year ended 31st March, 2025, and the published unaudited figures of the Year to date (Half Year) ended 30th September, 2024.
4. The Company is engaged in the Business of Trading of Diamonds, Precious Metals, Stones & Jewellery. Hence, there is no separate reporting segment in terms of Accounting Standard 17.
5. There are no Investors Complaints pending as on 31st March, 2025.
6. The Company does not have any subsidiary, associate or joint venture; therefore, it has prepared only standalone financial results.
7. The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemptions available to the Companies Listed with SME Exchange.
8. The above Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3, "Cash Flow Statements" issued under the Companies (Accounting Standard) Rules, 2006.
9. Extraordinary items for the half year & year ended 31st March 2024 of Rs. -0.55 Lakh represent on account of IPO related expenses of the Company.
10. Mrs. Kashmira Hemantkumar Nanavati, the Present Promoter of the Company has entered into a Share Purchase Agreement with Mrs. Nila Biswakarma (Acquirer 1) and Mr. Samad Ahmed Khan (Acquirer 2), an Acquirers on 30th December, 2024 for Acquisition of 24,14,100 fully paid-up equity shares constituting 51.69% of voting Share Capital of the Company.
11. The Figures for the previous half year/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
12. The aforesaid financial results are available on the website of the Company at www.nventures.co.in and also available on the website of the BSE Limited at www.bseindia.com.

For NANAVATI VENTURES LIMITED

Shrey H. Sheth

SHREYKUMAR SHETH
Chairman & Managing Director
DIN: 08734002



Place: Surat
Date: 30/05/2025

H. B. KANSARIWALA B. Com., F.C.A.
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A. H. CHEVLI B. Com., F.C.A.
Cell: 98253 64938

J. A. CHEVLI B. Com., F.C.A., D.I.S.A.(I.C.A.I.)
Cell: 90338 57745

D.H. KANSARIWALA B. Com., A.C.A.



KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS

2/1147, "UTKARSH" 1st Floor,
Opp. Sanghvi Hospital, Behind Centre Point,
Sagrampura, SURAT-395002.
Phone : 2364640-2364641
e-mail : kansariwala_chevli@hotmail.com

Independent Auditor's Report on Half Yearly Standalone Financial Results and Year to Date Result of NANAVATI VENTURES LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
NANAVATI VENTURES LIMITED

Report on the audit of the Standalone Financial Results

Opinion

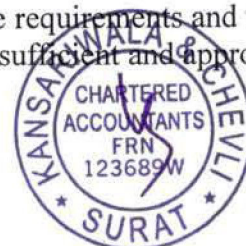
We have audited the Statement of Standalone Financial Results of **NANAVATI VENTURES LIMITED** ("The Company") for the half year ended 31st March, 2025 and year to date results attached herewith for the period from 1st April, 2024 to 31st March, 2025, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the Stock Exchange.

In our opinion and to the best of our information and according to the explanations given to us this half year and year to date financial results:

- i. are presented in accordance with the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard, and
- ii. gives 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, 2024 and year to date results for the period from 1st April, 2024 to 31st March, 2025.

Basis of Opinion

We conducted our audit in accordance with the standards of 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.



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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 interim 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 Accounting Standard 25, 'Interim Financial Reporting' 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.

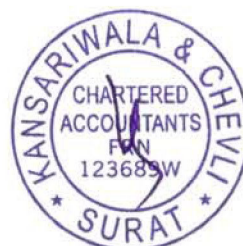
This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making 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.



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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 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.
- 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.



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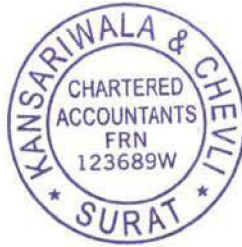
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Other Matters

The statement includes the results for the half year ended 31st March, 2025, being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the half year of the current financial year.

Place: SURAT
Date: 30/05/2025



For Kansariwala & Chevli
Chartered Accountants
Firm Registration No.: 123689W

H. B. Kansariwala
Partner

Membership. No.: 032429
Peer Review No.: 011854
UDIN: 25032429BMLYBH1363

Date: 30/05/2025

To,
The Corporate Relations Department
BSE Limited
P. J. Towers, Dalal Street,
Mumbai-400001, Maharashtra

Sub: Declaration in respect of Auditor's Report with Unmodified Opinion related to the Financial Results for the Half Year and Year ended 31st March, 2025.

Scrip Code: 543522

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and in compliance with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare and confirm that the Statutory Auditors of the Company, M/s. Kansariwala & Chevli, Chartered Accountants, Surat (FRN: 123689W) has issued the Audit Report with Unmodified Opinion in respect of the Audited Financial Results of the Company for the Half Year and Year ended 31st March, 2025.

Kindly take the same on your record and oblige.

Thanking You,

Yours faithfully,

For NANAVATI VENTURES LIMITED

Shrey H. Sheth

SHREYKUMAR SHETH
Chairman & Managing Director
DIN: 08734002

J.S. Trivedi

YASHKUMAR TRIVEDI
Chief Financial Officer
PAN: BNLPT3533Q

