

VDEAL SYSTEM LIMITED
(Formerly Known as VDEAL SYSTEM PRIVATE LIMITED)
CIN No. - L31100OR2009PLC011396
Statement of Profit and loss for the half year and year ended 31st March 2025

(Rs in Lakhs)

Sl. No.	Particulars	Half year ended			Year Ended	
		31st March 2025 (Audited)	30 September 2024 (Unaudited)	31st March 2024 (Audited)	31st March 2025 (Audited)	31 March 2024 (Audited)
1	Income from Operations					
	(a) Revenue from Operations	2,434.54	923.37	1,840.17	3,357.91	2,622.48
	(b) Other Income	2.47	-	1.35	2.47	2.60
	Total Income	2,437.01	923.37	1,841.53	3,360.37	2,625.08
2	Expenditure					
	(a) Cost of Raw Material Consumed	2,651.55	1,171.43	1,356.34	3,822.98	1,904.45
	(b) Changes In Inventories Of Finished Goods, Work-In-Progress & Stock-In-Trade	(890.10)	(756.62)	(155.55)	(1,646.72)	(221.68)
	(c) Employee Benefits Expenses	157.92	116.10	156.86	274.02	222.12
	(d) Finance Cost	47.05	83.77	77.92	130.82	109.62
	(e) Depreciation and Amortisation Expense	16.28	13.39	7.12	29.68	20.12
	(f) Other Expenses	93.58	122.58	115.15	216.16	164.10
3	Total Expenses	2,076.28	750.65	1,557.83	2,826.93	2,198.73
4	Profit before Exceptional Items	360.73	172.71	283.69	533.44	426.35
5	Add : Exceptional Item	-	-	-	-	-
6	Profit before Tax	360.73	172.71	283.69	533.44	426.35
	Less : Tax Expense					
	(a) Current Tax	84.61	45.67	76.38	130.28	114.78
	(b) Deferred Tax	1.92	2.22	0.18	4.14	0.18
7	Total Tax	86.53	47.89	76.56	134.42	114.97
8	Net Profit	274.20	124.82	207.14	399.02	311.38
9	Paid Up Share Capital (Face Value ₹ 10 each)	489.05	353.22	327.65	489.05	327.65
10	Earning per share (Face Value ₹ 10 each)					
	(a) Basic	5.95	3.53	6.32	9.48	9.50
	(b) Diluted	5.95	3.53	6.32	9.48	9.50

Notes:

- (a) During the Financial Year 2024-25, the Company has made Fresh Issue of 16,14,000 No. of shares of Face Value Rs. 10, therefore the EPS & Diluted EPS has been calculated taking Weighted Average Number of Equity Shares.
- (b) The Financial Results of the Company for the half year and year ended 31st March 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 29th May, 2025. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (c) The figures for the half year ended 31st March 2025 are the balancing figures between audited figures in respect of the full financial year & the year to date figures of the respective financial year.
- (d) The above Financial Results of the Company for the Half year Ended 31st March, 2025 are available at the Company's website www.vdealsystem.com and websites of all Stock Exchanges, where the Equity shares of the Company are listed.
- (e) Previous Period Figures have been regrouped, re-arranged or recasted wherever necessary to make them comparable.

For Agrawal Uma Shankar & Co.
Chartered Accountants

CA Uma Shankar Agrawal
PARTNER
M. NO : 066497
FRN : 326700E

For and on behalf of Board of
Vdeal System Limited

Dhiraj Kochar
Managing Director
DIN - 02721911

Place : Kolkata
Date : 29.05.2025

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Cash Flow Statement for the year ended 31st March 2025

Particulars	(Rs. In Lakhs)	
	31st March 2025 (Audited)	31st March 2024 (Audited)
A Cash Flow From Operating Activities		
Profit before tax from continuing operations	533.44	426.35
Profit Before Tax	533.44	426.35
Adjustment for Non cash & Non operating item		
Depreciation	29.68	20.12
Interest & Finance Charges	130.82	92.16
Interest Received	2.47	(2.60)
Operating Profit before changes in working capital	696.40	536.03
Movements in working capital:		
Increase/(Decrease) in Trade Payables	174.13	441.10
Increase/(Decrease) in Other Current Liabilities	(45.50)	60.13
Decrease/(Increase) in Trade Receivables	(74.40)	(656.71)
Decrease/(Increase) in Inventories	(1,646.72)	(221.68)
Decrease/(Increase) in Loan and Advances	(349.76)	17.92
Net cash flow before Tax and Extra ordinary Item	(1,245.86)	176.78
Direct Taxes (Paid) /Refund	(126.81)	(42.17)
Net cash flow from/ (used in) operating activities (A)	(1,372.66)	134.61
B Cash flows from investing activities		
Interest Received	(2.47)	2.60
Purchase of Fixed Assets	(128.15)	(32.07)
Decrease/(Increase) in Other Non Current Assets	(0.57)	(333.60)
Net Cash flows from investing activities (B)	(131.19)	(363.08)
C Cash flows from financing activities		
Proceeds/(Repayment) From Long Term Borrowings	(142.80)	258.91
Proceeds from Issue of Shares	1,536.62	-
Interest Paid	(130.82)	(92.16)
Increase/(Decrease) in Short Term Borrowings	265.01	57.73
Net cash flows from/(used in) in financing activities (C)	1,528.01	224.49
Net increase / (decrease) in cash and cash equivalent (A+B+C)	24.16	(3.98)
Cash and cash equivalent at the beginning of the year	33.09	37.07
Cash and cash equivalent at the end of the year	57.25	33.09
Component of cash and cash equivalents		
Cash in Hand	13.85	8.80
With Banks - On Current Account	0.06	-
Deposits with maturity less than three months	43.34	24.29
Total cash and cash equivalents	57.25	33.09

For Agrawal Uma Shankar & Co.
Chartered Accountants
CA Uma Shankar Agrawal
PARTNER
M. NO. 066497
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For and on behalf of Board of
Vdeal System Limited

Managing Director
Dhiraj Kochar
Managing Director
DIN - 02721911