



Limited Review Report on Unaudited Standalone half year ended financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

TO,
THE BOARD OF DIRECTORS OF
VISAMAN GLOBAL SALES LIMITED [CIN: L24311GJ2019PLC108862]

We have reviewed the accompanying statement of unaudited standalone financial results of VISAMAN GLOBAL SALES LIMITED [CIN: L24311GJ2019PLC108862] ('The Company') for the half year ended 30<sup>th</sup> September 2024 which include Standalone financial results, Standalone Balance Sheet as on that date, Statement of Cash flows for the half year ended on that date together with the relevant notes thereon ("The Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with circular no.CIR/CFD/FAC/62/2 016 dated 05th July 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of interim financial information performed by Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do no express an audit opinion.

A review of interim financial information consists of making inquiries, primarily of company's personnel 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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

124/125, J.P. Towers, Tagore Road, Nr. Atul Motors Showroom, Rajkot- 360 001.

Office Mob.: 0 95746 00011, 94282 41111, 96246 00011

Email: dkk.gst@gmail.com, cadipesh.kalyani@gmail.com

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains and material misstatement.

Chartered

Place: Rajkot

Date: 14.11.2024

FOR D. K. KALYANI & ASSOCIATES

**Chartered Accountants** 

FRN No. 133089W

Peer Review Certificate No.017951

(CA Dipesh K. Kalyani)

(Partner)

Membership No. 124173

UDIN: 24124173BKABYC6837

#### VISAMAN GLOBAL SALES LIMITED

Registered Office: C/O., Jain Traders, 8, Sorathiawadi Near Narmada, 80 Feet Road, Rajkot, Gujarat – 360002, India.

[CIN: L24311GJ2019PLC108862]

Ph.+919023730627; Email Id: visamansales@gmail.com; website: visamanglobalsales.com

Financial Results For Half-year / Year Ended on September 30, 2024

Sr. No.   Particulars   30.09.2024   30.09.2023   31.03.2024   31.03		rillalicial Results For Hall-year / Tear Ellueu	(Rs. in lakhs except share detail and EPS)			
NCOME FROM OPERATION   Revenue from operations   13735.58   16219.44   14573.33   30792			Half Year Ended Year Ended			
INCOME FROM OPERATION   13735.58   16219.44   14573.33   30792   307	Sr. No.	Particulars	30.09.2024	30.09.2023	31.03.2024	31.03.2024
Revenue from operations			(Unaudited)	(Unaudited)	(Audited)	(Audited)
Other income	1	INCOME FROM OPERATION				
Total Revenue		Revenue from operations	13735.58	16219.44	14573.33	30792.77
Expenditure		Other income	105.15	0.03	3.99	4.02
Cost of Material Consumed   12034.04   16191.47   14686.33   30877   Change in Inventories   1,225.97   (511.37)   (563.27)   (1,164   1,255.97   (511.37)   (563.27)   (1,164   1,255.97   (1,164   1,255.97   (1,164   1,255.97   (1,164   1,255.97   (1,164   1,255.97   (1,164   1,255.97   (1,164   1,265.3		Total Revenue	13,840.73	16,219.47	14,577.32	30,796.79
Cost of Material Consumed   12034.04   16191.47   14686.33   30877   Change in Inventories   1,225.97   (511.37)   (563.27)   (1,164   1,136						
Change in Inventories   1,225.97   (511.37)   (653.27)   (1,164   Employees Benefit expenses   104.74   113.61   119.76   23.97   104.74   113.61   119.76   23.97   25.91	2	Expenditure				
Employees Benefit expenses   104.74   113.61   119.76   235   Finance costs   229.29   291.59   229.159   229.139   229.139   239.130   04   229.29   291.59   239.13   30.00   24.7		Cost of Material Consumed	12034.04	16191.47	14686.33	30877.80
Finance costs Depreciation Other expenses Total expense of Continuing thems / prior period items and tax Total expense of Continuing operation: Tourrent tax		Change in Inventories	1,225.97	(511.37)	(653.27)	(1,164.64)
Depreciation   22.39   17.78   21.25   35.0   39.30   48.70   88   70tal expenses   13,658.95   16,142.38   14,481.89   30,624.   39.30   48.70   88   30,624.   39.30   30,		Employees Benefit expenses	104.74	113.61	119.76	233.37
Other expenses   142.52   39.30   48.70   88   70tal expenses   16,142.38   14,481.89   30,624   30,		Finance costs	229.29	291.59	259.13	550.72
Total expenses  13,658.95  16,142.38  14,481.89  30,624.  3 Profit before exceptional & extraordinary items / prior period items and tax  181.78  77.09  95.43  172.  4 Exceptional & extraordinary items			22.39	17.78	21.25	39.03
Profit before exceptional & extraordinary items / prior period items and tax  Exceptional & extraordinary items  Profit before Tax (3-4)  181.78  181.78  77.09  95.43  172.  181.78  77.09  95.43  172.  181.78  77.09  95.43  172.  181.78  77.09  95.43  172.  181.78  77.09  95.43  172.  172.  181.78  77.09  95.43  172.  172.  181.78  181.78  77.09  95.43  172.  172.  181.78  181.78  181.78  77.09  95.43  172.  172.  181.78  77.09  95.43  172.  172.  172.  181.78  181.78  77.09  95.43  172.  172.  181.78  77.09  95.43  172.  172.  181.78  77.09  95.43  172.  172.  181.78  77.09  95.43  172.  172.  181.78  77.09  95.43  172.  172.  181.78  77.09  95.43  172.  181.78  77.09  95.43  172.  181.78  77.09  95.43  172.  181.78  77.09  95.43  172.  181.78  77.09  95.43  172.  181.78  77.09  95.43  172.  181.78  77.09  95.43  172.  45.75  19.4  26.49  45  26.49  45  26.89  27  28  28  29  29  20  20  20  20  20  20  20  20		Other expenses	42.52	39.30	48.70	88.00
Second   S		Total expenses	13,658.95	16,142.38	14,481.89	30,624.27
Second   S		Profit hefore exceptional & extraordinary items / prior period items		14		
4 Exceptional & extraordinary Items 5 Profit before Tax (3-4) 6 Less  Tax expense of Continuing operation: (1) Current tax (2) Tax Adjustment of Earlier Year (2) Deferred tax 7 Profit from Continuing operation (after tax) (5-6) 131.45 131.4	3		101 70	77.00	05 43	172 52
181.78   77.09   95.43   172		and tax	101.76	77.09	. 95.45	1/2.52
Less   Tax expense of Continuing operation:-   (1) Current tax   45.75   19.4   26.49   45     (2) Tax Adjustment of Earlier Year   4.58     (4.69)   (4     7   Profit from Continuing operation (after tax) (5-6)   131.45   57.69   73.63   131     8   Profit (+) / (Loss) From Discontinued Operation   -   -   -     9   Tax expenses of Discontinued Operation   -   -   -     10   Profit (+) / (Loss) From Discontinued Operation (after Tax) (8-9)   -   -     11   Profit (+) / (Loss) for the Period (7+11)   131.45   57.69   73.63   131     12   Paid up equity share capital (Face value Rs.10.00 per share)   13,811,999   7,000,000   10,079,999   10,079,51     13   Earnings per equity share from continueing operation (1) Basic   0.95   0.82   0.73   1     14   Earnings per equity share from Discontinued operation (1) Basic   -   -       (2) Diluted   -   -   -       15   Earnings per equity share from Coninueing & Discontinued operation (1) Basic   0.95   0.82   0.73   1     16   Earnings per equity share from Coninueing & Discontinued operation (1) Basic   0.95   0.82   0.73   1     16   Earnings per equity share from Coninueing & Discontinued operation (1) Basic   0.95   0.82   0.73   1     17   Earnings per equity share from Coninueing & Discontinued operation (1) Basic   0.95   0.82   0.73   1     18   Earnings per equity share from Coninueing & Discontinued operation (1) Basic   0.95   0.82   0.73   1     18   Earnings per equity share from Coninueing & Discontinued operation   0.95   0.82   0.73   1     19   Earnings per equity share from Coninueing & Discontinued operation   0.95   0.82   0.73   1     19   Earnings per equity share from Coninueing & Discontinued operation   0.95   0.82   0.73   1	4	Exceptional & extraordinary Items	-	-	-	-
Tax expense of Continuing operation:  (1) Current tax (2) Tax Adjustment of Earlier Year (2) Deferred tax (2) Deferred tax (2) Profit from Continuing operation (after tax) (5-6)  8 Profit (+) / (Loss) From Discontinued Operation 9 Tax expenses of Discontinued Operation 10 Profit (+) / (Loss) From Discontinued Operation (after Tax) (8-9)  11 Profit (+) / (Loss) for the Period (7+11)  12 Paid up equity share capital (Face value Rs.10.00 per share)  13 Earnings per equity share from continueing operation (1) Basic (2) Diluted  14 Earnings per equity share from Discontinued operation (1) Basic (2) Diluted  15 Earnings per equity share from Coninueing & Discontinued operation (1) Basic (2) Diluted  16 Description (1) Basic (2) Diluted  17 Description (1) Basic (2) Diluted (3) Diluted (4) Discontinued Operation (1) Basic (2) Diluted (3) Discontinueing & Discontinued Operation (1) Basic (2) Diluted (3) Discontinueing & Discontinued Operation (1) Basic (2) Diluted (3) Discontinueing & Discontinued Operation (1) Basic (2) Diluted (3) Discontinueing & Discontinued Operation (1) Basic (2) Diluted (3) Discontinueing & Discontinued Operation (4) Basic (5) Diluted (6) Description (7) Description (8) Description (9) Description (9) Description (10) Description (11) Basic (12) Diluted (13) Description (14) Description (15) Description (16) Description (17) Description (18) Description (19) Description (19) Description (10) Description (10) Description (11) Description (12) Description (13) Description (14) Description (15) Description (16) Description (17) Description (18) Description (19) Des	5	Profit before Tax (3-4)	181.78	77.09	95.43	172.52
Tax expense of Continuing operation:  (1) Current tax (2) Tax Adjustment of Earlier Year (2) Deferred tax (2) Deferred tax (2) Profit from Continuing operation (after tax) (5-6)  8 Profit (+) / (Loss) From Discontinued Operation 9 Tax expenses of Discontinued Operation 10 Profit (+) / (Loss) From Discontinued Operation (after Tax) (8-9)  11 Profit (+) / (Loss) for the Period (7+11)  12 Paid up equity share capital (Face value Rs.10.00 per share)  13 Earnings per equity share from continueing operation (1) Basic (2) Diluted  14 Earnings per equity share from Discontinued operation (1) Basic (2) Diluted  15 Earnings per equity share from Coninueing & Discontinued operation (1) Basic (2) Diluted  16 Description (1) Basic (2) Diluted  17 Description (1) Basic (2) Diluted (3) Diluted (4) Discontinued Operation (1) Basic (2) Diluted (3) Discontinueing & Discontinued Operation (1) Basic (2) Diluted (3) Discontinueing & Discontinued Operation (1) Basic (2) Diluted (3) Discontinueing & Discontinued Operation (1) Basic (2) Diluted (3) Discontinueing & Discontinued Operation (1) Basic (2) Diluted (3) Discontinueing & Discontinued Operation (4) Basic (5) Diluted (6) Description (7) Description (8) Description (9) Description (9) Description (10) Description (11) Basic (12) Diluted (13) Description (14) Description (15) Description (16) Description (17) Description (18) Description (19) Description (19) Description (10) Description (10) Description (11) Description (12) Description (13) Description (14) Description (15) Description (16) Description (17) Description (18) Description (19) Des	6	Less				
(1) Current tax (2) Tax Adjustment of Earlier Year (2) Deferred tax (2) Deferred tax (2) Deferred tax (2) Profit from Continuing operation (after tax) (5-6)  7 Profit from Continuing operation (after tax) (5-6)  8 Profit (+) / (Loss) From Discontinued Operation Tax expenses of Discontinued Operation Profit (+) / (Loss) From Discontinued Operation (after Tax) (8-9)  10 Profit (+) / (Loss) for the Period (7+11)  11 Profit (+) / (Loss) for the Period (7+11)  12 Paid up equity share capital (Face value Rs.10.00 per share)  13 Earnings per equity share from continueing operation (1) Basic (2) Diluted  14 Earnings per equity share from Discontinued operation (1) Basic (2) Diluted  15 Earnings per equity share from Coninueing & Discontinued operation (1) Basic (2) Diluted  16 Discontinued Operation (1) Basic (2) Diluted  17 O.95 O.82 O.73 O.85 O.82 O.73 O.85 O.85 O.87 O.87 O.88 O.88 O.89 O.89 O.89 O.89 O.89 O.89		D-0444-045-07				
(2) Tax Adjustment of Earlier Year (2) Deferred tax (2) Deferred tax (2) Deferred tax (2) Deferred tax (3) Deferred tax (4.69) (4.69) (4.69) (4.69) (4.69) (4.69) (4.69) (4.69) (4.69) (4.69) (4.69) (4.69) (4.69) (4.69) (4.69) (4.69) (7.60) (8.60) (8.60) (9.60) (1.60) (			45.75	19.4	26.49	45.89
(2) Deferred tax Profit from Continuing operation (after tax) (5-6)  8				-	-	-
7         Profit from Continuing operation (after tax) (5-6)         131.45         57.69         73.63         131           8         Profit (+) / (Loss) From Discontinued Operation         -		The state of the s		-	(4.69)	(4.69)
Tax expenses of Discontinued Operation Profit (+) / (Loss) From Discontinued Operation (after Tax) (8-9)  Profit (+) / (Loss) for the Period (7+11)  Paid up equity share capital (Face value Rs.10.00 per share)  Earnings per equity share from continueing operation (1) Basic (2) Diluted  Earnings per equity share from Discontinued operation (1) Basic (2) Diluted  Earnings per equity share from Discontinued operation (1) Basic (2) Diluted  Earnings per equity share from Discontinued operation (1) Basic (2) Diluted  Earnings per equity share from Coninueing & Discontinued operation (1) Basic (2) Diluted  Description  Output  O	7		131.45	57.69	37 Augus	131.32
Tax expenses of Discontinued Operation Profit (+) / (Loss) From Discontinued Operation (after Tax) (8-9)  Profit (+) / (Loss) for the Period (7+11)  Paid up equity share capital (Face value Rs.10.00 per share)  Earnings per equity share from continueing operation (1) Basic (2) Diluted  Earnings per equity share from Discontinued operation (1) Basic (2) Diluted  Earnings per equity share from Discontinued operation (1) Basic (2) Diluted  Earnings per equity share from Discontinued operation (1) Basic (2) Diluted  Earnings per equity share from Coninueing & Discontinued operation (1) Basic (2) Diluted  Description  Output  O	8	Profit (+) / (Loss) From Discontinued Operation	_	_	_	-
10 Profit (+) / (Loss) From Discontinued Operation (after Tax) (8-9)  11 Profit (+) / (Loss) for the Period (7+11)  12 Paid up equity share capital (Face value Rs.10.00 per share)  13,811,999  7,000,000  10,079,999  10,079			_	-	-	-
12 Paid up equity share capital (Face value Rs.10.00 per share)  13 Earnings per equity share from continueing operation (1) Basic (2) Diluted  14 Earnings per equity share from Discontinued operation (1) Basic (2) Diluted  15 Earnings per equity share from Coninueing & Discontinued operation (1) Basic (2) Diluted  16 Earnings per equity share from Coninueing & Discontinued operation (1) Basic (2) Diluted  17,000,000  10,079,999  10,0	10		-	-	-	-
Earnings per equity share from continueing operation (1) Basic (2) Diluted  Earnings per equity share from Discontinued operation (1) Basic (2) Diluted  Earnings per equity share from Discontinued operation (1) Basic (2) Diluted  Earnings per equity share from Coninueing & Discontinued operation (1) Basic (2) Diluted  Earnings per equity share from Coninueing & Discontinued operation (1) Basic (2) Diluted	11	Profit (+) / (Loss) for the Period (7+11)	131.45	57.69	73.63	131.32
(1) Basic	12	Paid up equity share capital (Face value Rs.10.00 per share)	13,811,999	7,000,000	10,079,999	10,079,999
(1) Basic	13	Earnings per equity share from continueing operation				v
(2) Diluted       0.95       0.82       0.73       1         14       Earnings per equity share from Discontinued operation			0.95	0.82	0.73	1.30
(1) Basic						1.30
(1) Basic	14	Farnings per equity share from Discontinued operation				
(2) Diluted	14			_	_	
Earnings per equity share from Coninueing & Discontinued operation (1) Basic (2) Diluted (3) Diluted (4) Diluted (5) Diluted (6) Diluted (7) Diluted (8) Discontinued operation (9) Diluted (9) Diluted (10) Diluted (11) Diluted (12) Diluted (13) Diluted (14) Diluted (15) Diluted (16) Diluted (17) Diluted (18) Diluted			-	-		-
Earnings per equity share from Coninueing & Discontinued operation (1) Basic (2) Diluted (3) Diluted (4) Diluted (5) Diluted (6) Diluted (7) Diluted (8) Discontinued operation (9) Diluted (9) Diluted (10) Diluted (11) Diluted (12) Diluted (13) Diluted (14) Diluted (15) Diluted (16) Diluted (17) Diluted (18) Diluted						
(1) Basic 0.95 0.82 0.73 1 (2) Diluted 0.95 0.82 0.73 1	15	Earnings per equity share from Coninueing & Discontinued operation				
(2) Diluted 0.95 0.82 0.73 1			0.95	0.82	0.73	1.30
The state of the s					100000000000000000000000000000000000000	1.30
I#EPS has not been annualised except last column		#EPS has not been annualised except last column				

Date:14.11.2024

Place: Rajkot

For, VISAMAN GLOBAL SALES LIMITED

Mitulkumar S. Vasa Chairman and Managing Director DIN: 07789750

#### **VISAMAN GLOBAL SALES LIMITED**

 $Registered\ Office: C/O., Jain\ Traders,\ 8,\ Sorathiawadi\ Near\ Narmada,\ 80\ Feet\ Road,\ Rajkot,\ Gujarat-360002,\ India.$ 

[CIN: L24311GJ2019PLC108862]

Ph.+919023730627; Email Id: visamansales@gmail.com; website: visamanglobalsales.com

## Financial Results For Half-year / Year Ended September 30, 2024

#### STANDALONE STATEMENT OF ASSET AND LIABILITIES AS ON SEPTEMBER 30, 2024

			(Rs. in lakhs)	
		Year Ended	Year Ended	
Particulars		30.09.2024	31.03.2024	
		(Unaudited)	(Audited)	
I. EQUITY AND LIABILITIES			,	
(1) Shareholder's Funds				
a) Share Capital		1381.20	1008.00	
b) Reserves and Surplus		1353.84	136.72	
c) Money received against Share warrants		0.00	0.00	
Sub-total		2735.04	1144.72	
and the second s				
(2) Share Application money Pending allotment				
(3) Non-Current Liabilities			A	
a) Long-Term Borrowings		391.76	934.51	
b) Deferred Tax Liabilities(Net)		0.00	0.00	
c) Other Long -Term Liabilities		0.00	0.00	
d) Long Term Provisions		0.00	0.00	
Sub-total Sub-total		391.76	934.51	
		331.70	334.31	
(4) Current Liabilities				
a) Short-Term Borrowings		4220.90	4291.82	
b) Trade Payables		1534.68	420.53	
c) Other Current Liabilities		60.32	319.29	
d) Short Term Provisions		58.44	57.92	
Sub-total		5874.34	5089.56	
		3074.34	3083.30	
TOTAL		9001.14	7168.79	
II. ASSETS				
(1) Non- Current Assets			11	
a) Property, Plant & Equipments & Intangible Assets				
i) Property, Plant & Equipments		158.99	154.41	
ii) Intangible Assets		6.19	7.11	
iii) Capital Work in Progress		0.00	0.00	
iv) Intangible Assets under development		0.00	0.00	
b) Non-Current Investments		0.00	0.00	
c) Deferred Tax Assets(Net)		11.00	11.00	
d) Long -Term loans and Advances		0.00		
e) Other non-current Assets		14.73	0.00	
Sub-total		1	6.33	
our total		190.91	178.85	



(2) Current Assets		
a) Current Investments	0.00	0.00
b) Inventories	1976.79	3202.76
c) Trade Receivables	6546.13	2951.56
d) Cash and cash equivalents	17.38	332.08
e) Short-Term Loans and Advances	266.29	147.82
e) Other current Assets	3.64	355.72
Sub-total Sub-total	8810.23	6989.94
TOTAL	9001.14	7168.79

Date:14.11.2024 Place:Rajkot For, VISAMAN GLOBAL SALES LIMITED

Mitulkumar S. Vasa

Chairman and Managing Directo

DIN: 07789750

#### VISAMAN GLOBAL SALES LIMITED

Registered Office : C/O., Jain Traders, 8, Sorathiawadi Near Narmada, 80 Feet Road, Rajkot, Gujarat – 360002, India.

[CIN: L24311GJ2019PLC108862]

Ph.+919023730627; Email Id : visamansales@gmail.com; website : visamanglobalsales.com

## Financial Results For Half-year / Year Ended September 30, 2024

## CASH FLOW STATEMENT

		(Rs. in lakhs)
	Year Ended	Previous Year
Particulars	30.09.2024	31.03.2024
	(Unaudited )	(Audited)
A. Cash Flow Arising From Operating Activities		
Net Profit before Taxes		
Met Front perore Taxes	181.78	172.52
Adjustment for :		
Depreciation		4
Non-cash Iterm (Gratuity Provision)	22.39	39.03
Changes in Provision .	0.00	9.81
Income Tax Provision	0.52	(0.15)
Interest on Loan	(45.75)	-
interest on Edin	219.91	550.72
Operating Profit Before Working Capital Changes		
operating Front Before Working Capital Changes	378.85	771.92
Adjustment For Working Capital Changes		
Change in Inventories		
Changes in Trade receivable	1,225.97	(1,164.64)
Changes in other current assets	(3,594.57)	12.52
Change in Trade Payables	352.08	46.05
Changes in Short term borrowing	1,114.15	139.43
Changes in Short term borrowing  Changes in Short terms loan & Advances	(70.92)	624.68
	(118.47)	110.55
Changes in other current liabilities	(258.97)	92.58
Net Cash Flow From Working Capital Changes	(1,350.73)	(138.84)
Cash Flow From Operating Activities	(971.88)	633.08
Less : Tax Paid	4.58	48.32
	4.56	40.32
Net Cash Flow From Operating Activities	(976.46)	584.76
B. Cash Flow Arising From Investing Activities	4	
Purchase of Fixed Assets	(25.05)	
Changes in Other Non current assets	(26.05)	(88.65)
Changes in Non-current investment	(8.40)	1.26
(Mark 1)	-	112.50
Net Cash Flow From Investing Activities	(34.45)	25.44
27	(34.43)	25.11
C. Cash Flow Arising From Financing Activities		
Long Term borrowings	(542.75)	255.07
Proceeds from issue of Equity shares	1,604.77	255.87
IPO Finance Cost	(145.90)	0.00
Interest on Loan	(219.91)	(550.72)
	(213.31)	(350.72)
Net Cash Flow From Financing Activities	696.21	(294.85)
Net Decrease in Cash or Cash Equivalents	(314.70)	315.02
Opening Cash and Cash Equivalents	332.08	
	332.08	17.06
Closing Cash and Cash Equivalents	17.38	332.08

Date:14.11.2024 Place:Rajkot

For, VISAMAN GLOBAL SALES LIMITED

Mitulkumar S. Vasa Chairman and Managing Director

DIN: 07789750

# NOTES FOR THE FINANCIAL RESULTS:

- 1. The above results have been prepared as per Generally Accepted Accounting Principles in India, prescribed u/s section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in accordance with the recognition and measurement principles laid down in Accounting Standard, as applicable, specified in Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder or as specified by the Institute of Chartered Accountants of India, whichever is applicable.
- The above Standalone Financial Results of company for the half year and year ended 30<sup>th</sup> September, 2024 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 14<sup>th</sup> November, 2024.
- 3. The statement includes the unaudited results for the 1<sup>st</sup> half year ended 30<sup>th</sup> September, 2024 and the un-audited figures in respect of 1st half year of the current financial year.
- 4. As the Company's business activity falls within a single primary business segment, the disclosure requirements as per AS 17 "Segment Reporting" are not applicable.
- The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share in accordance with the Accounting Standard 20
- 6. The results of the Company are also available for investors at the website of the Company at visamanglobalsales.com and <a href="https://www.nseindia.com">www.nseindia.com</a>
- 7. The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemption available to the Companies Listed with SME Exchange.

Date: 14.11.2024 Place: Rajkot

PAJKOT E

For, VISAMAN GLOBAL SALES LIMITED

Mitulkumar S. Vasa Chairman and Managing Director

DIN: 0778975