



VALENCIA INDIA LIMITED
(Formerly Known As Valencia India Private Limited)
CIN: L91990GJ2017PLC096165 | GSTIN: 24AAFCV8064K1ZX

Date: 31.10.2026

To

BSE Limited

Corporate Relationship Department

Phiroze Jeejeebhoy Towers Dalal Street, Fort

Mumbai-400 001

BSE Script Code: 544433; ISIN: INE130701019

Respected Sir,

Subject: - OUTCOME OF THE BOARD MEETING

Pursuant to the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations'), the Board of Directors of **Valencia India Limited**, in their meeting held on **Saturday, October 31, 2026** Considered and approved the unaudited standalone financial results of the Company for the half year ended September 30, 2026 along with the Limited Review Report.

The Board meeting commenced at 2:00 P.M. and concluded at 2:40 P.M.

Please take the same into your records and do the needful.

For VALENCIA INDIA LIMITED

KEYUR JITENDRA
PATEL

Digitally signed by KEYUR JITENDRA PATEL
DN: cn=KEYUR JITENDRA PATEL, o=VALENCIA INDIA LIMITED, ou=VALENCIA INDIA LIMITED, email=K.J.PATEL@VALENCIAINDIA.COM, c=IN
Date: 2026.10.31 15:03:12 +05'30'

KEYUR JITENDRA PATEL

MANAGING DIRECTOR

DIN: 00252431

Encl. as above

Regd. Office: Unit No. 927, Gala Empire, Opp. Doordarshan Tower, Drive In Road, Thaltej,
Ahmedabad-380054, Gujarat, India.

Contact: 079 4925 8786 | **E-mail:** cs@valenciaindia.in | **Website:** www.valenciaindia.in



VALENCIA INDIA LIMITED

(Formerly Known As Valencia India Private Limited)

CIN : L91990GJ2017PLC096165 | GSTIN : 24AAF CV8064K1ZX

UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2026

SR.NO.	PARTICULARS.	(Rs. in Lakhs except EPS)			
		6 Months Ended on 30.09.2026 (UNAUDITED)	6 Months Ended on 31.03.2026 (Refer note 2)	6 Months Ended on 30.09.2025 (UNAUDITED)	Year Ended on 31.03.2026 (AUDITED)
	INCOMES FROM OPERATIONS				
I	Revenue from Operations	535.21	505.00	387.98	892.98
II	Other Income	9.83	2.90	-	2.90
III	Total Income from operations	545.04	507.90	387.98	895.88
IV	EXPENSES.				
(a)	Cost of Purchases	63.97	50.20	61.13	111.33
(b)	Employee benefits expense	70.76	89.89	49.73	139.62
(c)	Finance Cost	31.22	71.47	21.77	93.24
(d)	Depreciation and Amortisation Expenses	97.21	28.19	38.75	66.94
(e)	Other Expenses	99.22	128.23	52.91	181.14
	TOTAL EXPENSES IV (a to e)	362.39	367.97	224.29	592.26
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	182.65	139.93	163.71	303.62
VI	Exceptional Items. & Extraordinary Item	-	-	-	-
VII	Profit/ (Loss) Before Tax. (V-VI)	182.65	139.93	163.71	303.62
VIII	TAX EXPENSES.				
(a)	Current Tax.	33.64	(23.04)	43.19	20.15
(b)	Deferred Tax.	17.43	27.19	23.75	50.94
(c)	Earlier year Tax Adjustment	-	12.66	-	12.66
	Total Tax Expenses.	51.07	16.81	66.94	83.75
IX	NET PROFIT / (LOSS) FOR THE PERIOD (VII-VIII)	131.58	123.11	96.77	219.86
X	Paid up Equity Share Capital	1,29,99,600	1,29,99,600	1,29,99,600	1,29,99,600
	0	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XI	Earning Per Share (In Rupees)	Not Annualised	Not Annualised	Not Annualised	Annualised
(i)	Basic.	1.01	1.03	0.88	1.84
(ii)	Diluted.	1.01	1.03	0.88	1.84

NOTES:

- These half yearly financial result were reviewed by the Board of Directors and thereafter have been approved by the board of directors at its meeting held Saturday, October 31, 2026. The Statutory Auditors have carried out limited review of the financial result for the half year ended on September 30, 2026.
- The Statement includes the results for the half yearly ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited half yearly ended September 30, 2025.
- The statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
- As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of Ind AS for the preparation of Financial Results.
- The Company is engaged in only one reportable segment i.e. Hospitality.
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.
- The Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3, "Cash Flow Statement" issued under the Companies (Accounting Standard) Rules, 2006.

For Valencia India Limited

Keyur Chandra Patel
Managing Director
DIN : 00952430
Dated : 31st October, 2026
Place : Ahmedabad



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UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2026

(Amounts in Lakhs)

PARTICULARS.	AS AT 30 Sept 2026	AS AT 31 March 2026
	UNAUDITED	AUDITED
EQUITY AND LIABILITIES.		
Shareholders' funds		
Equity share capital	1,299.96	1,299.96
Reserves and surplus	4,484.54	4,352.97
Sub-total- Shareholder's funds	5,784.50	5,652.93
NON CURRENT LIABILITIES.		
Long Term Borrowing	789.68	791.30
Deferred Tax Liabilities (Net)	81.18	63.75
Long-term provisions	23.60	19.24
Sub-total- Non Current Liabilities	894.46	874.29
CURRENT LIABILITIES.		
Short Term Borrowing	335.97	420.72
Trade payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	62.08	70.29
Other current liabilities	31.19	39.44
Short term Provisions	57.21	24.12
Sub-total-Current Liabilities	486.45	554.57
TOTAL	7,165.41	7,081.78
ASSETS.		
Non-current assets		
Property, plant and equipment	3,893.95	3,082.47
Intangible assets	0.55	0.60
Capital Work in Progress	2,172.57	2,682.89
Long-term loans and advances	399.15	534.60
Sub-total- Non Current Assets	6,466.22	6,300.56
Current assets		
Trade receivables	52.23	57.50
Cash and cash equivalents	57.61	89.14
Short-term loans and advances	518.94	574.48
Other current assets	70.42	60.11
Sub-total- Current Assets	699.19	781.23
TOTAL	7,165.41	7,081.78

For Valencia India Limited

Keyur Jitendra Patel
Managing Director
DIN : 00252431

Dated : 31st October, 2026

Place : Ahmedabad

Regd. Office : Unit No. 927, Gala, Empire, Opp. Doordarshan Tower, Drive In Road, Thaltej, Ahmedabad-380054, Gujarat, India.

Contact : 79292 58786 | E-mail : cs@valenciaindia.in | Web site : www.valenciaindia.in



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UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2026

(Amounts in Lakhs)

Particulars	For the Period ended 30 September 2026	For the year ended 31 March 2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	182.65	303.62
Finance cost	31.22	93.24
Depreciation and amortisation Expense	97.21	66.94
Interest income	(9.83)	(2.90)
Operating profit before working capital changes	301.25	460.90
Movements in working capital:		
Trade Payables	(8.21)	42.62
Short term Provisions	0.60	(34.68)
Other Current Liabilities	(8.25)	(86.54)
Trade Receivables	5.27	4.40
Short-term loans and advances	46.43	(273.18)
Long-term loans and advances	(16.95)	(82.88)
Long term Provisions	4.36	11.60
Other Current Assets	(10.31)	(7.87)
Cash generated (used in)/from operations	314.19	34.36
Income tax paid	(1.15)	(32.82)
Net cash flow generated from/(used in) operating activities (A)	313.03	1.55
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase (Net) of property plant & equipment and intangible asset	(245.92)	(4,715.07)
Interest received in margin money	9.83	2.90
Fixed Deposit marked as lien (bought) /redeemed	9.11	(271.24)
Net cash flow from/(used in) investing activities (B)	(226.98)	(4,983.41)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Fresh Issuance of Equity Shares including Securities Premium (net off preliminary expense)	-	4,300.75
Net Proceeds / (Repayment) of long and short-term borrowings	(86.37)	611.53
Finance cost	(31.22)	(93.24)
Net cash flow from / (used in) financing activities (C)	(117.58)	4,819.04
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(31.53)	(162.82)
Cash and cash equivalents at the beginning of the Year	89.14	251.96
Cash and cash equivalents at the end of the Period/Year	57.61	89.14

For Valencia India Limited

Keyur Jitendra Patel
Managing Director

DIN : 00252431

Dated : 31st October, 2026

Place : Ahmedabad

Regd. Office : Unit No. 927, Gala, Empire, Opp. Doordarshan Tower, Drive In Road, Thaltej, Ahmedabad-380054, Gujarat, India.

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Limited Review Report

To

The Board of Directors

To VALENCIA INDIA LIMITED

Unit no. 927, Gala Empire,

Opp. Doordarshan Tower, Drive in Road, Thaltej Road

Ahmedabad, Gujarat, India, 380054.

1. We have reviewed the accompanying statement of unaudited financial results of Valencia India Limited ("the Company"), for the **half year ended September 30, 2026**, the statement of Assets and Liabilities as on the even date and the statement of cash flow for the half year ended on that date (the "Statement"). This statement is prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 statements based on our review.

2. 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. 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.

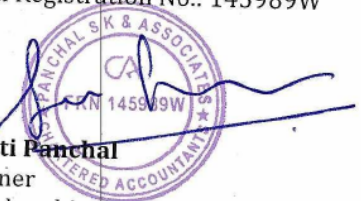
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Panchal S K & Associates,

Chartered Accountants

Firm Registration No.: 145989W



Swati Panchal

Partner

Membership No.: 149279

UDIN: 26149279DSTATS4303

Place: Ahmedabad

Date: October 31st, 2026