



A Govt. Recognised One Star Export House

# Vinny Overseas Limited

**MFG. OF RAYON - COTTON - POLYESTER - FASHION WEAR OF FABRICS**

B/h.. International Hotel, Narol-Isanpur Road, Narol, Ahmedabad-382 405. (Guj.) INDIA.  
(M) 9328804500-6300-7400 E-mail : cfo@vinnyoverseas.in, vinnyoverseas@gmail.com, vinnyoverseas2001@yahoo.com  
Web. : www.vinnyoverseas.in • CIN : L51909GJ1992PLC017742

Date: 14/11/2024

To,  
NATIONAL STOCK EXCHANGE OF INDIA LIMITED,  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex  
Bandra (E)  
Mumbai - 400 051,  
Maharashtra,  
India.

BSE LIMITED,  
The Corporate Relationship Department  
Department of Corporate Services,  
Phiroze Jeejeebhoy Towers,  
25<sup>th</sup> Floor, P. J. Tower, Dalal Street,  
Fort, Mumbai- 400 001, Maharashtra.  
India.

Trading Symbol: VINNY

Script Code: 543670

Dear Sir/Madam,

SUB: Outcome of the Board Meeting dated 14<sup>th</sup> November, 2024.

Kindly take a note that the Meeting of the Board of Directors of the Company held on the Thursday, November 14, 2024, at the Registered Office of the Company, has considered and approved the Unaudited Financial Results along with the Independent Auditor's Limited Review Report thereon, for the Second Quarter ended on September 30, 2024, for the Financial Year 2024-25.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

1. Unaudited Financial Results for the Second Quarter ended on September 30, 2024, for the Financial Year 2024-25.
2. Independent Auditor's Limited Review Report on the Unaudited Financial Results for the Second Quarter ended on September 30, 2024, for the Financial Year 2024-25.

The Meeting of the Board of Directors of the Company commenced at 02:30 P.M. and concluded at 06:40 P.M.

Kindly take the same on record and oblige.

Thanking you,

For, VINNY OVERSEAS LIMITED

Hiralal Jagdishchand  
Parekh  
Digitally signed by Hiralal  
Jagdishchand Parekh  
Date: 2024.11.14 18:43:08  
+05'30'

HIRALAL JAGDISHCHAND PAREKH  
MANAGING DIRECTOR  
(DIN: 00257758)



# **Kishan M. Mehta & Co.**

**CHARTERED ACCOUNTANTS**

To,  
The Board of Directors,  
Vinny Overseas Limited

Subject : Limited Review Report of unaudited financial results for Half year ended 30th September, 2024.

We have reviewed the accompanying statement of unaudited financial results of Vinny Overseas Limited for the Half year ended 30th September, 2024. 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.

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. 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.

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 KISHAN M. MEHTA & CO.  
Chartered Accountants  
Firm's Registration No. 105229W



Place: Ahmedabad  
Date: 14<sup>th</sup> November, 2024  
UDIN: **24043559BKPKN2330**

*Umesh P Bhavsar*

(UMESH P BHAVSAR)  
Partner  
M.No.043559



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Company Name - Vinny Overseas Limited. Registered office -B/H International Hotel Narol-Isanpur Road Narol, Ahmedabad, Gujarat-382405 India Website - www.vinnyoverseas.in Email: - cfo@vinnyoverseas.in, vinnyoverseas@gmail.com, vinnyoverseas2001@yahoo.com Telephone - +91 9328804500-6300-7400 CIN No. - L51909GJ1992PLC017742						
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2024						
Particulars	Quarter Ended			Half year Ended		Year Ended
	30th June 2024	30th Sep 2024	30th Sep 2023	30th Sep 2024	30th Sep 2023	31st Mar 2024
	( UN AUDITED )	( UN AUDITED )	( UN AUDITED )	( UN AUDITED )	( UN AUDITED )	( AUDITED )
Revenue from operations	2,949.12	3,222.83	3,300.94	6,171.95	6,081.61	11,271.35
Other income	19.8	12.71	7.34	31.89	9.77	71.19
<b>Total Income</b>	<b>2,968.30</b>	<b>3,235.54</b>	<b>3,308.29</b>	<b>6,203.83</b>	<b>6,091.39</b>	<b>11,342.55</b>
<b>Expenses</b>						
Cost of materials consumed	1,046.59	1,403.34	1,231.88	2,449.93	2,780.14	4,473.11
Purchase of Stock in Trade	483.09	334.26	107.58	817.35	261.88	1,490.61
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	18.76	(17.59)	152.26	1.17	(29.96)	(253.85)
Employee benefits expense	119.30	117.16	106.07	236.46	209.19	420.55
Finance costs	38.21	39.50	32.48	77.71	64.69	166.24
Depreciation and amortization expense	143.92	132.93	116.24	276.85	228.12	474.92
Other expenses	1,068.33	1,166.73	1,355.21	2,235.06	2,321.61	4,136.29
<b>Total expenses</b>	<b>2,918.19</b>	<b>3,176.33</b>	<b>3,101.72</b>	<b>6,094.53</b>	<b>5,835.67</b>	<b>10,907.87</b>
<b>Profit/(loss) before exceptional items and tax</b>	<b>50.11</b>	<b>59.22</b>	<b>206.57</b>	<b>109.31</b>	<b>255.72</b>	<b>434.68</b>
Exceptional Items	-	-	-	-	-	-
<b>Profit/(loss) before tax</b>	<b>50.11</b>	<b>59.22</b>	<b>206.57</b>	<b>109.31</b>	<b>255.72</b>	<b>434.68</b>
<b>Tax expense:</b>	<b>8.03</b>	<b>44.65</b>	<b>31.87</b>	<b>52.67</b>	<b>47.33</b>	<b>80.23</b>
Current tax	8.62	9.88	23.29	18.50	41.97	71.26
Prior period tax	-	-	-	-	-	(46.59)
Deferred tax	(0.59)	34.76	8.58	34.17	5.36	55.56
<b>Profit (Loss) for the period from continuing operations</b>	<b>42.08</b>	<b>14.57</b>	<b>174.69</b>	<b>56.64</b>	<b>208.38</b>	<b>354.45</b>
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
<b>Profit/(loss) for the period</b>	<b>42.08</b>	<b>14.57</b>	<b>174.69</b>	<b>56.64</b>	<b>208.38</b>	<b>354.45</b>

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<b>Other Comprehensive Income</b>	<b>(0.63)</b>	<b>(0.63)</b>	<b>(1.51)</b>	<b>(1.26)</b>	<b>(3.01)</b>	<b>(2.30)</b>
Items that will not be reclassified to profit or loss (Net off tax)	(0.63)	(0.63)	(1.51)	(1.26)	(3.01)	(2.30)
Items that will be reclassified to profit or loss (Net of tax)	-	-	-	-	-	-
<b>Total Comprehensive Income for the period</b>	<b>41.45</b>	<b>13.94</b>	<b>173.18</b>	<b>55.38</b>	<b>205.37</b>	<b>352.15</b>
Paid-up equity share capital (Face Value of the Share Rs. 1/- each)	2,326.23	4,652.47	2,326.23	4,652.47	2,326.23	2,326.23
Earnings per equity share (for continuing operation): ( Face value of the Share Rs.1/- each )						
Basic	0.02	0.00	0.08	0.02	0.09	0.15
Diluted	0.02	0.00	0.08	0.02	0.09	0.15
Earnings per equity share (for discontinued operation): ( Face value of the Share Rs.1/- each )						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
Earnings per equity share (for continuing & discontinued operation): ( Face value of the Share Rs.1/- each )						
Basic	0.02	0.00	0.08	0.02	0.09	0.15
Diluted	0.02	0.00	0.08	0.02	0.09	0.15

1	This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Accounting Standards Rules, 2015 (as amended).
2	These results have been reviewed and recommended for adoption by the Audit Committee in its meeting held on November 14, 2024, and approved by the Board of Directors at its meeting held on November 14, 2024. The Auditors of the Company have carried out a limited review of the unaudited financial results for the half year ended on September 30, 2024. Their limited review report does not have any qualification or modification.
3	The accounting standard AS-108 "Operating Segment" disclosures are not applicable, as there is only one segment being Textile products.
4	The previous year's figures have been regrouped and/or rearranged wherever considered necessary.
5	EPS is not annualized for the quarter ended June 30, 2024 , Sep 30, 2024 and Sep 30, 2023 and for half year ended on Sep 30 , 2024 and Sept 30, 2023.
6	The company made public issue of right equity shares in ratio of one right equity share of Rs.1 each for one equity share of Rs.1 each held by the existing share holders at a premium of Rs.1 each raising paid up equity capital of Rs.2326.23 lacks and share premium of Rs.2326.23 lacks vide allotment of Equity shares made on 17-09-24
7	The figures of quarter ended September 30, 2024 represent the difference between the unaudited reviewed figures in respect of the half year ended 30-09-2024 and published limited reviewed figures of three months ended June 30 ,2024. The figures of quarter ended Sep 30, 2023 represent difference between the unaudited reviewed figures in respect of the half year ended 30-09-2023 and published unaudited reviewed figures of 3 months ended June 30, 2023.
	<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">   <b>Place: Ahmedabad</b>  <b>Date: November 14, 2024</b> </div> <div style="text-align: center;"> <b>Hiralal Parekh</b>  <b>(Managing Director)</b> </div> <div style="text-align: center;">    </div> </div>



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VINNY OVERSEAS LIMITED				
STATEMENT OF ASSETS AND LIABILITIES				
Sr.N o.	PARTICULARS	Rs. In Lacs		
		Half Year ended 30-09-2024	UnAudited	Previous year ended 31-03-2024 Audited
A	<b>ASSETS</b>			
(1)	<b>Non - current assets</b>			
(i)	Plant Machinery & Equipments	2,456.37		2,673.71
(ii)	Intangible assets	0.22		0.22
(iii)	Right of Use assets	50.21		51.38
(iv)	Capital work-in-progress	351.93		15.84
(b)	Financial assets			
(i)	Investments	-		-
(ii)	Others	44.28		47.95
(c)	Deferred tax assets (net)	-		-
(d)	Other non - current assets	279.25		257.43
	<b>Total Assets</b>	<b>3,182.27</b>		<b>3,046.54</b>
(2)	<b>Current assets</b>			
(a)	Inventories	633.91		1,020.53
(b)	Financial assets			
(i)	Trade receivables	2,182.11		1,646.29
(ii)	Cash and cash equivalents	1,761.88		8.93
(iii)	Bank balances other than (iii) above	2,200.00		16.24
(iv)	Loans	360.79		262.32
(v)	Other financial assets	220.15		171.00
(c)	Other current assets	163.61		161.11
(d)	Current tax assets ( Net )	183.79		273.35
	<b>Total Assets</b>	<b>7,706.23</b>		<b>3,559.78</b>
	<b>Total Assets</b>	<b>10,888.49</b>		<b>6,606.31</b>

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II. EQUITY AND LIABILITIES			
(1) <b>Equity</b>			
(a) Equity Share capital	4,652.47		2,326.23
(b) Other equity	3,118.80		807.24
<b>Liabilities</b>			
	7,771.27		3,133.47
(2) <b>Non - current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	19.72		243.35
(ii) Lease Liabilities	55.06		55.50
(iii) Others	-		-
(b) Provisions	29.23		27.68
(c) Deferred Tax Liability (net)	81.35		47.67
(d) Other non - current Liabilities	-		-
	185.36		374.20
(3) <b>Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	908.23		1,270.33
(ia) Lease Liabilities	0.86		0.82
(ii) Trade payables	1,869.80		1,608.41
(iii) Others	31.00		72.92
(b) Provisions	46.07		43.62
(c) Other current liabilities	75.91		102.54
	2,931.36		3,098.65
<b>Total Equity and Liabilities</b>	<b>10,888.49</b>		<b>6,606.31</b>

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VINNY OVERSEAS LIMITED		
Statement of Cash flow for the period ended on September 30, 2024		
(Rs. in Lakhs)		
Particulars	For the period ended on September 30, 2024	For the half year ended on September 30, 2023
<b>Cash flow from operating activities</b>		
1. Profit before tax	109.31	255.72
	<b>109.31</b>	<b>255.72</b>
<b>2. Adjustment for :</b>		
Depreciation and amortisation expense	276.85	228.12
Finance cost	77.71	64.69
Re-measurement gains / (losses) on defined benefit plans	- 1.75	-4.17
Profit on sale of Fixed Assets		-
Loss on sale of assets	21.91	5.70
Provision for Gratuity	4.00	9.00
Gratuity Paid		-
Interest income	- 31.89	-8.35
Provision for Doubtful Debts	4.50	-
<b>Operating profit before working capital changes</b>	<b>351.32</b>	<b>294.99</b>
<b>Operating profit before working capital changes (1+2)</b>	<b>460.63</b>	<b>550.71</b>
<b>3. Adjustments for working capital changes:</b>		
Decrease / (Increase) in Trade and other receivables	-610.10	6.66
(Decrease) / Increase in Trade and other payables	192.83	234.74
Decrease / ( Increase) in Inventory	386.62	118.51
<b>Cash used in operations</b>	<b>-30.65</b>	<b>359.91</b>
<b>4. Direct taxes paid</b>	<b>-71.07</b>	<b>-54.65</b>
<b>Net Cash generated from/(used in) operating activities [A]</b>	<b>501.04</b>	<b>855.97</b>
<b>Cash Flow from investing activities</b>		
Purchase of fixed assets (including capital advances) (Net of CWIP tr)	-500.84	-781.58
Proceeds from sale of fixed assets	84.50	12.58
Proceeds from Loans and Advances (Net)	-98.47	
Proceeds / (Purchase) of other bank balances (Net)	-2,183.76	
<b>Interest received</b>	<b>31.89</b>	<b>8.35</b>
<b>Net cash generated from/(used in) investing activities [B]</b>	<b>-2,666.68</b>	<b>-760.65</b>

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Cash flow from financing activities		
Issuance of Capital (Net of Issue expenses)	4,582.42	-
Proceeds from long term borrowings, net	-223.63	-55.42
Proceeds from short term borrowings, net	-362.10	25.10
Repayment of Lease liability	-0.40	-
<b>Finance cost</b>	<b>-77.71</b>	<b>-64.69</b>
<b>Net cash generated from/(used in) financing activities [C]</b>	<b>3,918.59</b>	<b>-95.02</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents [A+B+C]</b>	<b>1,752.95</b>	<b>0.30</b>
Cash & cash equivalents at the beginning of the year	8.93	5.75
Cash & cash equivalents at the end of the year	1,761.88	6.04
<b>Notes:</b>		
1 A) Components of cash & cash equivalents		
Cash on hand	5.47	4.94
Cheques on hand	-	1.10
Balances with banks	-	-
- In Current accounts	1,756	-
<b>Total</b>	<b>1,761.88</b>	<b>6.04</b>
B) Cash and cash equivalents not available for immediate use		
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Cash &amp; cash equivalents as per Note 13 (A+B)</b>	<b>1,761.88</b>	<b>6.04</b>
1 The above cash flow statement has been prepared under the " indirect method " as set out in the Indian Accounting Standard-7 " Statement of Cash Flows "		
2 The previous years's figures have been regrouped wherever necessary.		

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