

Shabbir & Rita Associates LLP

CHARTERED ACCOUNTANTS

Limited Review Report on quarterly and year to date unaudited Standalone Financial Results pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

To
The Board of Directors
VERITAS (INDIA) LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Ind AS financial results of **VERITAS (INDIA) LIMITED** ("the Company") for the quarter ended June 30, 2024 and year to date results for the period April 01, 2024 to June 30, 2024 attached herewith (the Statement) being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended from time to time (the Listing Regulations).
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in its meeting held at August 13, 2024 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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 Statement is 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. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing 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. We have not performed an audit and accordingly, we do not express an audit opinion.



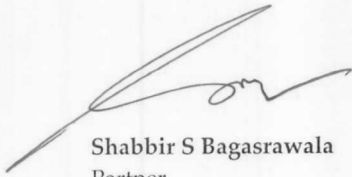
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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to Note No 3 to the Statement, which explains the fact that the Company through subsidiary, Veritas Polychem Private Limited (formerly known as Veritas Petro Industries Private Limited) has initiated a setup of an integrated manufacturing complex at the Dighi Port in the state of Maharashtra. The project is presently financially supported by the Company and would also be suitably financed subsequently through appropriate means at appropriate time.

For Shabbir & Rita Associates LLP
Chartered Accountants
FRN: 109420W



Shabbir S Bagasrawala
Partner
M.No. 039865
UDIN: 24039865BKDHLL4268
Place: Mumbai
Date: August 13, 2024



VERITAS (INDIA) LIMITED
CIN : L23209MH1985PLC035702
Regd. Office: Veritas House, 3rd Floor, 70 Mint Road, Fort, Mumbai - 400 001.
Tel: +91 - 22 - 2275 5555 / 6184 0000, Fax: +91 - 22 - 2275 5556 / 6184 0001, Website: www.veritasindia.net
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30TH JUNE 2024

(Rs in Lakhs)					
Sr. No.	PARTICULARS	Quarter ended 30-06-2024 Unaudited	Quarter ended 31-03-2024 Audited	Corresponding Quarter ended 30-06-2023 Unaudited	Year ended 31-03-2024 Audited
I	Revenue From Operations	6,177.58	1,539.11	6,099.09	24,532.48
II	Other Income	36.04	36.03	77.32	226.86
III	TOTAL INCOME (I+II)	6,213.62	1,575.14	6,176.42	24,759.33
IV	Expenses				
a	Cost of Materials consumed	-	-	-	-
b	Purchases of stock-in-trade	5,995.83	875.41	8,041.56	23,161.48
c	Changes in inventories of finished goods	4.01	432.42	(2,329.17)	292.66
d	Employee benefits expense	76.31	89.96	79.32	288.73
e	Finance Costs	2.83	5.27	230.01	237.66
f	Depreciation and Amortisation Expenses	6.62	13.25	7.08	33.20
g	Other expenses	46.16	38.99	40.46	264.83
	TOTAL EXPENSES IV	6,131.76	1,455.31	6,069.26	24,278.57
V	Profit / (Loss) before exceptional items and tax (III-IV)	81.85	119.83	107.16	480.76
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	81.85	119.83	107.16	480.76
VIII	Tax Expense:				
	(1) Current tax	26.80	37.03	33.56	167.24
	(2) Deferred tax	(36.27)	(6.93)	(8.75)	12.58
	(3) MAT Credit Adjustment	(14.15)	(11.64)	(16.65)	(76.34)
	(4) Tax Earlier Years	-	-	-	-
IX	Profit / (Loss) for the period (VII-VIII)	105.47	101.38	99.01	377.27
	Other Comprehensive Income				
X	A (i) Items that will not be reclassified to profit or loss	-	(2.06)	-	(2.06)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	0.43	-	0.43
XI	Total Comprehensive Income for the period (IX+X)	105.47	99.75	99.01	375.64
XII	Paid up Equity share capital (face value of Rs.1.00 per Share)	268.10	268.10	268.10	268.10
XIII	Reserves Excluding Revaluation Reserves as at Balance sheet	-	18,971.45	-	18,971.45
	Earning per equity share				
XIV	(1) Basic	0.39	0.38	0.37	1.41
	(2) Diluted	0.39	0.38	0.37	1.41



UDIN:	24039865BKDHLL4268
MRN/Name:	039865/BAGASRAWALA SHABBIR SIRAJUDDIN
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Financial Year:	01-04-2024-30-06-2024
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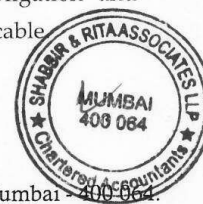
Shabbir & Rita Associates LLP

CHARTERED ACCOUNTANTS

Limited Review Report on quarterly and year to date unaudited Consolidated Financial Results pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

To
The Board of Directors
VERITAS (INDIA) LIMITED

1. We have reviewed the accompanying statement of Unaudited Consolidated Ind AS Financial Results of VERITAS (INDIA) LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and share of the net profit /(loss) after tax and total comprehensive income for the quarter ended June 30, 2024 and the year to date results for the period April 01, 2024 to June 30, 2024 ("the statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in its meeting held at August 31, 2024 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons 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 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. We have not performed an audit and 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 Obligation and Disclosure Requirements) Regulation, 2015 as amended to the extent applicable.



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4. The Statement includes the results of the following entities:

Parent

(a) Veritas (India) Limited

Subsidiaries

(a) Veritas Polychem Private Limited

(Formerly known as Veritas Petro Industries Private Limited)

(b) Veritas International FZE#

(c) VERASCO FZE (formerly Hazel International FZE)#

(d) Veritas Agro Ventures Private Limited

(e) Veritas Infra & Logistics Private Limited

(f) Veritas Global PTE Limited (Step down subsidiary)#

incorporated/located outside India

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial statements of two subsidiaries included in the consolidated unaudited financial results, whose interim financial statements reflect total revenues of Rs 69,497.21 Lacs, total net profit after tax of Rs 4,705.11 Lacs And total comprehensive income of Rs 4,808.14 Lacs, for the quarter ended June 30, 2024 and the year to date results for the period April 01, 2024 to June 30, 2024 as considered in these



Continuation Sheet.....

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consolidated unaudited financial results. These interim financial statements of the two subsidiaries have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter.

7. The Statement also included the interim financial results of two subsidiaries which have neither been reviewed by their auditors nor by us, whose interim financial results reflect, total revenues of Rs NIL lacs, total net profit after tax of Rs NIL lacs and total comprehensive income of Rs (0.030) lacs, for the quarter ended June 30, 2024 and the year to date results for the period April 01, 2024 to June 30, 2024, as considered in the Consolidated Unaudited Financial Results. Our conclusion on the Statement is not modified in respect of this matter.
8. We draw attention to Note No 3 to the Statement, which explains the fact that the Company through its subsidiary, Veritas Polychem Private Limited (formerly known as Veritas Petro Industries Private Limited) has initiated a setup of an integrated manufacturing complex at the Dighi Port in the state of Maharashtra. The project is presently financially supported by the Company and would also be suitably financed subsequently through appropriate means at appropriate time

For Shabbir & Rita Associates LLP

Chartered Accountants

FRN: 109420W

Shabbir S Bagasrawala

Partner

M.No. 039865

UDIN: 24039865BKDHLM3346

Place: Mumbai

Date: August 13, 2024



VERITAS (INDIA) LIMITED
CIN : L23209MH1965PLC035702
Regd. Office: Veritas House, 3rd Floor, 70 Mint Road, Fort, Mumbai - 400 001.
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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30TH JUNE 2024

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2024					(Rs in Lakhs)
Sr.No.	PARTICULARS	Quarter ended 30-06-2024 Unaudited	Quarter ended 31-03-2024 Audited	Corresponding Quarter ended 30-06-2023 Unaudited	Year ended 31-03-2024 Audited
I	Revenue From Operations	75,552.08	1,09,454.08	49,522.90	3,85,453.46
II	Other Income	53.59	35.09	25.11	5,689.68
III	TOTAL INCOME (I+II)	75,605.67	1,09,489.17	49,548.01	3,91,143.14
IV	Expenses				
a	Cost of Materials consumed	-	-	-	-
b	Purchases of stock-in-trade	67,725.85	1,02,059.05	46,796.46	3,59,449.47
c	Changes in inventories of finished goods	13.72	505.34	(2,329.17)	179.26
d	Employee benefits expense	545.02	557.26	253.12	1,610.64
e	Finance Costs	759.07	1,057.83	836.04	3,111.80
f	Depreciation and amortisation expense	943.04	1,588.95	877.87	4,254.07
g	Other Expenses	835.47	1,271.87	591.73	3,749.18
	TOTAL EXPENSES IV	70,822.17	1,07,040.29	47,026.05	3,72,354.43
V	Profit / (Loss) before exceptional items and tax (III-IV)	4,783.50	2,448.88	2,521.95	18,788.71
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	4,783.50	2,448.88	2,521.95	18,788.71
VIII	Tax Expense:				
(1)	Current tax	26.80	37.03	33.56	167.24
(2)	Deferred tax	(36.27)	(6.93)	(8.75)	12.58
(3)	MAT Credit Adjustment	(14.15)	(11.64)	(16.65)	(76.34)
(4)	Adjustment of Earlier Years	-	-	-	0.09
IX	Profit / (Loss) for the period (VII-VIII)	4,807.12	2,430.43	2,513.80	18,685.14
	Other Comprehensive Income				
X	(i) Items that will not be reclassified to profit or loss	-	(2.06)	-	(2.06)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	0.43	-	0.43
	(iii) Items that will reclassified to profit or loss	-	-	-	-
	- Exchange differences on translating foreign operations	103.00	310.79	(193.63)	1,330.36
XI	Total Comprehensive Income for the period (IX+X)	4,910.13	2,739.59	2,320.17	20,013.87
XII	Paid up Equity share capital (face value of Rs.1.00 per Share)	268.10	268.10	268.10	268.10
XIII	Reserves Excluding Revaluation Reserves as at Balance sheet	2,55,701.35	2,50,746.23	-	2,50,746.23
XIV	Earning per equity share				
(1)	Basic	17.93	9.07	9.38	69.69
(2)	Diluted	17.93	9.07	9.38	69.69



CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED 30TH JUNE 2024

Sr. No.	PARTICULARS	(Rs in Lakhs)			
		Quarter ended 30-06-2024 Unaudited	Quarter ended 31-03-2024 Audited	Corresponding Quarter ended 30-06-2023 Unaudited	Year ended 31-03-2024 Audited
1	Segment Revenue (Net Sales / Income from each segment)				
a)	Segment A - (Distribution & Development)	72,248.37	1,06,346.50	40,995.39	3,66,708.30
b)	Segment B - (Power Generation)	-	4.66	-	19.08
c)	Segment C - (Manufacturing)	-	-	-	-
d)	Segment D - (Warehousing)	3,303.71	3,102.92	8,527.51	18,726.08
C)	Unallocated	-	-	-	-
	TOTAL	75,552.08	1,09,454.08	49,522.90	3,85,453.46
	Less: Inter Segment Revenue	-	-	-	-
	Net Sales/Income from Operations	75,552.08	1,09,454.08	49,522.90	3,85,453.46
2	Segment Results (Profit before tax, interest and other income from such segment)				
a)	Segment A - (Distribution & Development)	3,990.38	2,966.02	472.45	5,643.71
b)	Segment B - (Power Generation)	-	1.79	(3.95)	(72.89)
c)	Segment C - (Manufacturing)	-	-	-	-
d)	Segment D - (Warehousing)	1,527.18	513.88	2,864.43	16,229.55
C)	Unallocated	-	-	-	-
	TOTAL	5,517.55	3,481.69	3,332.92	21,800.37
	Less:				
	i. Interest	759.07	1,057.83	836.04	3,111.80
	ii. Other Un-allocable Expenditure net off	-	-	-	-
	Add:				
	i. Un-allocable income	25.01	25.02	25.08	100.14
	TOTAL Profit / (Loss) before Tax	4,783.50	2,448.88	2,521.95	18,788.71
	Less:				
a)	Current Tax	26.80	37.03	33.56	167.24
b)	Deferred Tax	(36.27)	(6.93)	(8.75)	12.58
c)	MAT Credit Adjustment	(14.15)	(11.64)	(16.65)	(76.34)
d)	Tax for earlier years	-	-	-	0.09
	Profit after Tax	4,807.12	2,430.43	2,513.80	18,685.14
3	Segment Assets				
	Power generation	-	-	-	-
	Trading and Distribution	-	-	-	2,58,538.67
	Manufacturing	-	-	-	36,341.42
	Warehousing	-	-	-	1,22,377.11
	Total Segment Assets	-	-	-	4,17,257.20
	Less: Inter- Segment Assets	-	-	-	-
	Add: Unallocable Corporate assets	-	-	-	1,052.62
	Total Assets	-	-	-	4,18,309.82
4	Segment Liabilities				
	Power generation	-	-	-	98,865.15
	Trading and Distribution	-	-	-	4,248.12
	Manufacturing	-	-	-	64,182.22
	Warehousing	-	-	-	1,67,295.49
	Total Segment Liabilities	-	-	-	1,67,295.49
	Less: Inter- Segment Liabilities	-	-	-	-
	Add: Unallocable Corporate Liabilities	-	-	-	-
	Total Liabilities	-	-	-	1,67,295.49



Notes forming part of the Standalone and Consolidated Financial Results for the Quarter ended June 30, 2024

1. The above Unaudited Standalone/Consolidated financial results for the quarter ended June 30, 2024 of Veritas (India) Limited ("The Company") have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 13, 2024. The above results have been subjected to limited review by the Statutory Auditors of the Company.
2. The Financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/DFD/FAC/62/2016 dated July 5, 2016.
3. The Company / Group has following reportable segments Trading, Distribution & Development, Power Generations and Manufacturing & Warehousing. The Company through its subsidiary, Veritas Polychem Private Limited (formerly known as Veritas Petro Industries Private Limited) has initiated a setup of the integrated manufacturing complex at the Dighi Port in the state of Maharashtra, consisting of PVC manufacturing plant, Polymerized Bitumen Plant and Gas Storage Tanks which has been identified as a reportable segment, "Manufacturing". The project has received the status of Ultra Mega Project by the Government of Maharashtra. The Company has initiated the process of seeking various approvals required to commence setting up of the plant. The project is presently financed by the Company and would also be suitably financed subsequently through appropriate means at appropriate time.
4. During the quarter ended 30th June 2024, in the Company's standalone financials has only single reportable segment and does not have other segment and as such disclosure is in accordance with the Indian Accounting Standards ("Ind AS") 108 is not required.
5. The consolidated financial results include the results of Veritas India Limited (holding company) and all its subsidiaries as defined in Indian Accounting Standard Ind AS-110 Consolidated Financial Statements. The financial Statements of the subsidiaries used in the consolidation are drawn up to the same reporting date as that of the Company i.e., quarter ended June 30, 2024.
6. Figures of the previous period have been regrouped / rearranged, wherever necessary.
7. The above Unaudited Financial Results are available on the Stock Exchange websites (www.bseindia.com) and also on website of the company (www.veritasindia.net).



For Veritas (India) Limited


Paresh Merchant
Managing Director
DIN: 00660027

Place: Mumbai
Date : August 13, 2024

UDIN:	24039865BKDHLM3346
MRN/Name:	039865/BAGASRAWALA SHABBIR SIRAJUDDIN
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PAN of the Assessee/ Auditee:	AAACD1654J
Cash and Cash Equivalent:	287976954
Any Comment/ Recommendation/ Adverse Comment:	NA
NA:	NA
Document description:	LIMITED REVIEW REPORTS OF VERITAS INDIA LTD CONSLODATED FOR Q1 FOR 01/04/2024 TO 30/06/2024





The details as required in terms of SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

Annexure-A

Sr. No.	Particulars	Details
1	Name of the Target entity, details in brief such as size, turnover etc.	Global Comtrade PTE. Limited ('GCPL'), Wholly Owned Subsidiary ("WOS") of the Company, has incorporated in Singapore Issue and Paid up Capital: \$1000 (SGD) Size and Turnover: Not applicable (yet to commence business operations)
2	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length	The initial subscription of \$1000 (SGD) by the Company to the share capital of GCPL does not fall within the purview of Related Party Transaction for the Company Consequent to the incorporation, GCPL has now become a subsidiary and as such a Related Party of the Company The promoter/promoter group/group companies of the Company do not have any interest in GCPL, except as mentioned above.
3	Industry to which the entity being acquired belongs	Wholesale of Petrochemical Products, Agro products and Software.
4	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	The Wholly owned subsidiary company incorporated in Singapore and shall carry out business with respect to trade petrochemical Products, Agro Products and Software
5	Brief details of any governmental or regulatory approvals required for the acquisition	NA
6	Indicative time period for completion of the acquisition	NA
7	consideration - whether cash consideration or share swap or any other form and details of the same	100% subscription to the share capital in Cash



8	Cost of acquisition and/or the price at which the shares are acquired	Initial Subscription to the new WOS is 1000 Shares of \$ 1 (SGD) each aggregating to \$1000 (SGD)
9	Percentage of shareholding / control acquired and / or number of shares acquired	100%
10	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	Business: shall carry out business with respect to trade petrochemical Products, Agro Products and Software History of last 3 years turnover- NA Country Incorporation: Singapore

Yours faithfully,

For **Veritas (India) Limited**

Vivek

Paresh

Merchant

Digitally signed by
Vivek Paresh
Merchant
Date: 2024.08.13
17:37:17 +05'30'

Vivek Merchant

Director

DIN: 06389079

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