

Date- July 21, 2023

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400 001

SCRIP Code: 540205

Sub:- - Outcome of Board Meeting and submission of Standalone Unaudited Financial Results for the quarter ended June 30, 2023

Dear Sir(s)

In Compliance of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. Friday, July 21, 2023 has considered and approved the Standalone Unaudited Financial Results for the quarter ended June 30, 2023.

A copy of the aforesaid Standalone Unaudited Financial Results along with Limited Review Report is annexed for your reference.

The meeting of the Board of Directors commenced at 02:30 PM and concluded at 02:55 PM.

This is for your information and record.

Thanking you

Yours faithfully

For Aditya Vision Limited

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AKANKSHA ARYA
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Akanksha Arya
Company Secretary

Encl : as above

Independent Auditor's Limited Review Report on Standalone Unaudited Financial results for the Quarter ended June 30, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To
Board of Directors
Aditya Vision Limited
Aditya Hose, M- 20, Road No. 26
S K Nagar, Patna-800001, Bihar

1. We have reviewed the accompanying statement of unaudited financial results of **M/s Aditya Vision Limited (the "Company")** for quarter ended June 30, 2023 being submitted by the Company pursuant to the requirements 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 Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 (ICAI). This statement 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 provide 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours Faithfully
For Nirmal & Associates
Chartered Accountants
FRN - 002523C

Place- Patna
Date- 21.07.2023


CA Nishant Maitin : Partner
Membership No. 079995 of 2000
UDIN-23079995BGTYMD9986



ADITYA VISION LIMITED					
CIN - L32109BR1999PLC008783					
STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED JUNE 30, 2023					
	Particulars	(All figures in INR crores except EPS)			
		Three months ended			Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
I	Revenue from operations	641.23	306.27	438.51	1,322.23
II	Other income	1.37	1.63	0.35	2.93
III	Total revenue (I+II)	642.60	307.90	438.86	1,325.16
IV	Expenses				
	(a) Cost of materials consumed				
	(b) Purchases of stock-in-trade	510.54	241.09	392.97	1,194.91
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	33.75	11.79	-18.38	-83.67
	(d) Employee benefits expense	15.38	10.11	9.05	39.51
	(e) Finance costs	9.03	10.90	7.37	29.5
	(f) Depreciation and amortisation expense	6.31	5.22	4.47	20.42
	(g) Operating & Other expenses	18.26	14.64	9.85	38.50
	Total expenses	593.27	293.75	405.33	1,239.17
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	49.33	14.15	33.53	85.99
VI	Exceptional Items				
VII	Profit / (Loss) before extraordinary items and tax (V ± VI)	49.33	14.15	33.53	85.99
VIII	Extraordinary items				0
IX	Profit / (Loss) before tax (VII ± VIII)	49.33	14.15	33.53	85.99
X	Tax expense:				
	(a) Current Tax	12.42	8.71	7.00	23.10
	(b) Deferred tax	-0.51	-1.34	0.04	-1.25
		11.91	7.37	7.04	21.85
XI	Profit/(Loss) from continuing operations (IX +X)	37.42	6.78	26.49	64.14
XII	Profit / (Loss) from discontinuing operations				
XIII	Tax expense of discontinuing operations				
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)				
XV	Profit / (Loss) for the Period (XI ± XIV)	37.42	6.78	26.49	64.14
XVI	Other Comprehensive Income (after tax)				
	A (i) Items that will not be reclassified to profit or loss				
	(ii) Income tax relating to items that will not be reclassified to profit or loss				
	(B) (i) Items that will be reclassified to profit or loss				
	(ii) Income tax on realting to items that will be reclassified to profit or loss				
XVII	Total Comprehensive income for the period (XV+XVI)	37.42	6.78	26.49	64.14
XVIII	Paid up Equity share capital (Face value of Rs. 10/- each)	12.03	12.03	12.03	12.03
XIX	i. Earnings per share (before extraordinary items)				
	(a) Basic	31.11	5.64	22.02	53.32
	(b) Diluted	31.11	5.64	22.02	53.32
	ii. Earnings per share (after extraordinary items)				
	(a) Basic	31.11	5.64	22.02	53.32
	(b) Diluted	31.11	5.64	22.02	53.32

For Aditya Vision Limited
CIN - L32109BR1999PLC008783

Yashovardhan Sinha

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Yashovardhan Sinha
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Dhananjay Singh

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Dhananjay Singh
Date: 2023.07.21
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Yashovardhan Sinha Dhananjay Singh
(Managing Director) (Chief Financial officer)

DIN - 01636599

Place : Patna
Date: 21.07.2023

Notes to Standalone Financial Results:

1. The above financial results for the quarter ended June 30, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 21, 2023.
2. The Financial Results have been reviewed by the Auditors appointed for this purpose as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements).
3. These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (IND AS) prescribe under Section 133 of the Companies Act, 2013 as amended and other recognized accounting practices and policies to the extent possible.
4. For this quarter, the Company made lease liabilities payment of Rs. 6.39 crores and Rs. 2.09 crores for short-term leases. Additionally, the finance cost on the lease liabilities amounted to Rs. 3.68 crores, while Rs. 4.64 crore was recognised as depreciation on Right-of-Use assets.
5. The employee benefit expense for this quarter includes Rs. 2.00 crores related to share-based payment expenses for the Employee Stock Options (ESOPs) that were granted to employees in the previous year ended on 31 March 2023.
6. The Company opened 12 new retail showrooms in this quarter taking its total store count to 117 at the end of this quarter.
7. The Company's business activity falls within a single primary business segment of Retail Business of electronic products such as Consumer Electronics, home appliances, mobility and IT products. As such reporting is done on a single segment basis.
8. Sale of Company's products are seasonal in nature and hence it is not strictly comparable sequentially.
9. The financial results of the company are also available on stock exchange website www.bseindia.com and on the company website www.adityavision.in.

For Aditya Vision Limited
CIN- L32109BR1999PLC008783

Yashovardhan Sinha
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by Yashovardhan
Sinha
Date: 2023.07.21
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Yashovardhan Sinha
(Managing Director)
DIN - 01636599

Dhananjay Singh
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Dhananjay Singh
Date: 2023.07.21
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Dhananjay Singh
(Chief Financial Officer)

Place: Patna
Date: 21.07.2023