

Date:-September 08, 2022

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Streets
Mumbai-400001

Scrip Code: 540205

Sub:- Corrigendum to the Outcome of Board Meeting held on September 03, 2022

Dear Sir,

This is in continuation to our earlier letter dated September 03, 2022 about “**Outcome of Board Meeting held on September 03, 2022**” in which Board considered and approved the restated Financial Statements for the year ended March 31, 2022 with restated Financial Results for the quarter ended June 30, 2021.

Board has restated the Financial Results for the quarter ended June 30, 2021 due to applicability of IND AS 116, Leases. This resulted in Correction of material error in implementation of IND AS 116, Leases and initial recognition of security deposits as per IND AS 109, Financial Instruments.

A copy of the aforesaid Standalone Financial Results is annexed for your reference after the application of IND AS 116 as mentioned above.

This is for your information and record.

Thanking you

Yours faithfully

For Aditya Vision Limited

**akanksha
arya**

**Akanksha Arya
Company Secretary**

Digitally signed by akanksha arya
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ADITYA VISION LIMITED
CIN - L32109BR1999PLC008783
UNAUDITED STANDALONE RESTATED FINANCIAL RESULTS FOR QUARTER ENDED JUNE 30, 2021

Sr. No.	Particulars	Three months ended		(fig in crores)	
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
I	Revenue from operations (Gross)	235.86	257.35	185.06	906.88
	Less: Taxes	42.29	44.59	34.34	158.89
	Revenue from operations (Net)	193.57	212.76	151.52	747.99
II	Other income	0.20	-17.11	6.11	3.77
III	Total revenue (+II)	193.77	195.65	157.63	751.76
IV	Expenses				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchases of stock-in-trade	103.63	191.10	69.19	668.45
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	57.98	-15.74	65.82	-12.33
	(d) Employee benefits expense	7.50	7.79	4.92	24.83
	(e) Finance costs	2.71	8.08	2.58	17.01
	(f) Depreciation & Amortisation Exps				
	On Other Fixed Assets	0.64	0.64	0.55	2.28
	On ROU	3.12	2.59	2.62	10.54
	(g) Operating & Other expenses	8.94	-12.43	8.02	13.67
	Total expenses	184.52	182.03	153.70	724.45
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	9.25	13.62	3.93	27.31
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before extraordinary items and tax (V ± VI)	9.25	13.62	3.93	27.31
VIII	Extraordinary items	-	-	-	-
IX	Profit / (Loss) before tax (VII ± VIII)	9.25	13.62	3.93	27.31
X	Tax expense:				
	(a) Current Tax	2.50	2.68	1.62	8.18
	(b) Deferred tax	0.04	-1.37	0.03	-1.30
		2.54	1.31	1.65	6.88
XI	Profit/(Loss) from continuing operations (IX ± X)	6.71	12.31	2.28	20.43
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)	6.71	12.31	2.28	20.43
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 relating to items that will be reclassified to profit or loss	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI)	6.71	12.31	2.28	20.43
XVIII	Paid up Equity share capital (Face value of Rs. 10/- each)	120,285,000.00	120,285,000.00	120,285,000.00	120,285,000.00
XIX	Earnings per share (before extraordinary items)				
	(a) Basic	5.58	10.23	1.90	16.98
	(b) Diluted	5.58	10.23	1.90	16.98
	ii. Earnings per share (after extraordinary items)				
	(a) Basic	5.58	10.23	1.90	16.98
	(b) Diluted	5.58	10.23	1.90	16.98

For Aditya Vision Limited
CIN - L32109BR1999PLC008783


Yashraj Sinha
(Managing Director)
DIN - 01636599


Dhananjay Singh
(Chief Financial officer)

Place : Patna
Date: 03.09.2022

Independent Auditor's Limited Review Report on audited Standalone restated Financial results for the Quarter ended June 30, 2021 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 audited restated financial results of **M/s Aditya Vision Limited (the "Company")** for quarter ended June 30, 2021 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, as amended, which has been restated on account of implementation of IND AS 116.
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)


Ca Nishant Maitin

Partner

Membership No. 079995 of 2000

UDIN- 22079995AR59YA
4897

Place- Patna

Date- 03rd September, 2022

