

Showrooms Patna

- Bailey Road
- Bailey Road.zip
- Patna City
- Raza Bazar
- Muradpur
- Kankarbagh
- Anisabad
- Anisabad.zip
- Boring Road
- Zero Mile
- Saguna More

Gaya

- Swarajpuri Road
- Gaya College Road

Muzaffarpur

- Club Road
- Brahmpura

Bhagalpur

- Titkamanjhi

Darbhanga

- IT Golambar

Begusarai

- HH Mahadeo Chowk, NH-31

Purnia

- Line Bazar, Main Road, Near SBI

Siwan

- Babunia More

Biharsharif

- Kazi Muhalla, Ranchi Road

Biharsharif.zip

- Kazi Muhalla, Ranchi Road

Aurangabad

- M.G. Road, Phoolheet Market

Samastipur

- Nagardhi Ghat Road

Motihari

- Station Road, Motihari

Nawada

- Ramnagar, Nawada

Bettiah

- Nagendra Complex, Supriya Road

Hajipur

- Anwarpur, Hajipur

Lakhisarai

- Purani Bazar

Ara

- Katira More, Ara

Ara.zip

- Katira More, Ara

Sasaram

- Old G.T. Road

Sitamarhi

- Nahar Chowk, Dumra Road

Gopalganj

- Ghosh More, Chirai Ghar Road

Chapra

- Daroga Rai Chowk

Munger

- Chandan Bagh, Near Maa Ganga Gayatri HP Gas Agency

**LG**
Best Shop

**SAMSUNG**
Plaza

**SONY**
Centre

November 09, 2021

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 and half year ended September 30, 2021

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 on November 09, 2021 has considered and approved the Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2021.

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 02:00 PM and concluded at 02:25 PM.

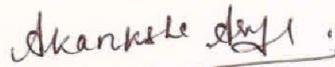
This is for your information and record.

Thanking you

Yours faithfully

For Aditya Vision Limited

For Aditya Vision Limited



Company Secretary

Akanksha Arya
Company Secretary

Encl : as above

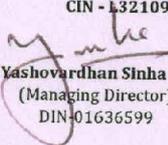


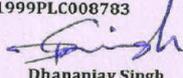
ADITYA VISION LIMITED
CIN - L32109BR1999PLC008783
STATEMENT OF UNAUDITED ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2021
(All amounts in Rupees Crores, unless otherwise stated)

PARTICULARS		30-Sep-21	31-Mar-21
		(Unaudited)	(Audited)
	Assets		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	25.90	24.65
	(b) Capital work-in-progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
	(g) Financial Assets		
	(i) Investments		
	(ii) Trade receivables		0.13
	(iii) Loans		
	(iv) Others (to be specified)		
	(h) Deferred tax assets (net)		
	(i) Other non-current assets	0.04	0.08
	Total Non-Current Assets	25.94	24.86
(2)	Current Assets		
	(a) Inventories	191.78	196.61
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	0.56	0.37
	(iii) Cash and cash equivalents	22.04	22.25
	(iv) Bank balances other than (iii) above		
	(v) Loans	13.52	38.43
	(vi) Others (to be specified)		
	(c) Current Tax Assets (Net)		
	(d) Other current assets		
	Total Current Assets	227.90	257.66
	Total Assets	253.84	282.52
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	12.03	12.03
	(b) Other Equity	55.90	44.81
	Total Equity	67.93	56.84
(1)	LIABILITIES		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	9.52	10.27
	(ii) Trade payables		
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
	(b) Provisions		
	(c) Deferred tax liabilities (Net)	1.21	1.16
	(d) Other non-current liabilities		
	Total Non-Current Liabilities	10.73	11.43
(2)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	56.54	73.92
	(ii) Trade payables		
	(iii) Other financial liabilities (other than those specified in item (c))	112.93	132.15
	(b) Other current liabilities		
	(c) Provisions		
	(d) Current tax liabilities (Net)	5.71	8.18
	Total Current Liabilities	175.18	214.25
	Total Equity and Liabilities	253.84	282.52

Place : Patna
Date: 09th November, 2021

For Aditya Vision Limited
CIN - L32109BR1999PLC008783


Yashvardhan Sinha
(Managing Director)
DIN:01636599


Dhnanjay Singh
(Chief Financial Officer)



ADITYA VISION LIMITED
CIN - L32109BR1999PLC008783

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

(All amounts in Rupees Crores, unless otherwise stated)

	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations (Gross)	220.81	235.86	166.03	456.67	351.89	906.89
	Less: Taxes	38.72	42.29	29.36	81.02	63.70	158.89
	Revenue from operations (Net)	182.09	193.58	136.67	375.65	288.19	748.00
II	Other income	0.32	0.20	7.11	0.52	13.22	1.70
III	Total revenue (I+II)	182.41	193.78	143.78	376.17	301.41	749.70
IV	Expenses						
	(a) Cost of materials consumed						
	(b) Purchases of stock-in-trade	207.28	103.63	153.09	310.91	222.27	668.44
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-53.15	57.98	-27.00	4.83	38.82	-12.33
	(d) Employee benefits expense	6.27	7.50	4.92	13.77	9.84	24.04
	(e) Finance costs	0.77	2.71	2.59	3.48	5.18	8.05
	(f) Depreciation and amortisation expense	0.58	0.64	0.55	1.22	1.09	2.28
	(g) Operating & Other expenses	10.16	8.94	6.03	19.10	14.06	25.45
	Total expenses	171.91	181.40	140.18	353.31	291.26	716.73
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	10.50	12.38	3.60	22.86	10.15	32.97
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before extraordinary items and tax (V + VI)	10.50	12.38	3.60	22.86	10.15	32.97
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit / (Loss) before tax (VII ± VIII)	10.50	12.38	3.60	22.86	10.15	32.97
X	Tax expense:						
	(a) Current Tax	3.21	2.50	0.89	5.71	2.51	8.16
	(b) Deferred tax	0.01	0.04	0.02	0.05	0.05	0.12
		3.22	2.54	0.91	5.76	2.56	8.30
XI	Profit/(Loss) from continuing operations (IX ± X)	7.28	9.84	2.69	17.10	7.59	24.67
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)	7.28	9.84	2.69	17.10	7.59	24.67
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 realising to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total Comprehensive income for the period (XV+XVI)	7.28	9.84	2.69	17.10	7.59	24.67
XVIII	Paid up Equity share capital (Face value of Rs. 10/- each)	12.03	12.03	12.03	12.03	12.03	12.03
XIX	i. Earnings per share (before extraordinary items)						
	(a) Basic	6.05	8.17	2.24	14.22	6.31	20.51
	(b) Diluted	6.05	8.17	2.24	14.22	6.31	20.51
	ii. Earnings per share (after extraordinary items)						
	(a) Basic	6.05	8.17	2.24	14.22	6.31	20.51
	(b) Diluted	6.05	8.17	2.24	14.22	6.31	20.51

Place: Patna
Date: 09th November, 2021

For Aditya Vision Limited
CIN - L32109BR1999PLC008783
Yashvardhan Sinha
Yashvardhan Sinha
(Managing Director)
DIN - 01636599

Dhananjay Singh
Dhananjay Singh
(Chief Financial officer)



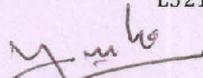
ADITYA VISION LIMITED
CIN - L32109BR1999PLC008783
UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021
(All amounts in Rupees Crores, unless otherwise stated)

Particulars	30-Sep-21	30-Sep-20
	(Unaudited)	(Unaudited)
Cash Flows from Operating Activities		
Profit before taxation	22.86	10.14
Adjustments for:		
Depreciation	1.22	1.09
Investment income	-0.52	-13.22
Interest expense	3.48	5.18
IPO Issue Expenses W/off	0.04	0.04
Profit / (Loss) on the sale of property, plant & equipment	-	-
Working capital changes:		
(Increase) / Decrease in trade and other receivables	24.72	19.48
(Increase) / Decrease in inventories	4.83	38.82
Increase / (Decrease) in trade payables	-36.60	-20.42
Cash generated from operations	20.03	41.11
Interest paid	-3.48	-5.18
Income taxes paid	-8.18	-4.53
Dividends paid	-6.01	-3.01
Net cash from operating activities	2.36	28.39
Cash flows from investing activities		
Business acquisitions, net of cash acquired		
Purchase of property, plant and equipment	-2.47	-2.92
Proceeds from sale of equipment	-	-
Sale of Investment	0.13	-
Investment income	0.52	13.22
Net cash used in investing activities	-1.82	10.30
Cash flows from financing activities		
Proceeds from issue of share capital including Premium	-	-
Proceeds/(Repayment) from long-term borrowings	-0.75	-0.71
Buy Back of Securities	-	-4.16
Net cash used in financing activities	-0.75	-4.87
Net increase in cash and cash equivalents	-0.21	33.82
Cash and cash equivalents at beginning of period	22.25	15.92
Cash and cash equivalents at end of period	22.04	49.74

For Aditya Vision Limited
L32109BR1999PLC008783

Place-Patna

Date- 09th November, 2021


Yashovardhan Sinha

(Managing Director)
01636599


Dhananjay Singh

(Chief Financial Officer)



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
Board of Directors
Aditya Vision Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Aditya Vision Limited (the "Company") for the quarter ended September 30, 2021 and year to date from April 1, 2021 to September 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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. 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 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. 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)

Nishant

Ca Nishant Maitin: Partner
Membership No. 079995 of 2000



UDIN: - 21079995AAAAIS8977

Place: Patna

Date: 09th November, 2021