

January 24, 2023

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400 001

SCRIP Code: 540205

**Sub:- Outcome of Board Meeting and submission of Unaudited Financial Results
for the quarter and nine months ended December 31, 2022**

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 January 24, 2023 has considered and approved the Unaudited Financial Results for quarter and nine month ended December 31, 2022.

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

The meeting of the Board of Directors commenced at 03:30 PM and concluded at 03:55 PM.

This is for your information and record.

Thanking you

Yours faithfully

For Aditya Vision Limited

**AKANKSHA
ARYA**

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**Akanksha Arya
Company Secretary**

Encl : as above

ADITYA VISION LIMITED
CIN - L32109BR1999PLC008783
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2022

(All amounts in Rupees Crores, unless otherwise stated)

	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations (Gross)	383.02	314.60	316.54	1,233.79	773.21	1,088.37
	Less: Taxes	65.17	55.00	53.56	217.83	134.57	189.25
	Revenue from operations (Net)	317.85	259.60	262.98	1,015.96	638.64	899.12
II	Other income	0.41	0.54	0.32	1.30	0.84	1.46
III	Total revenue (I+II)	318.26	260.14	263.30	1,017.26	639.48	900.58
IV	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	320.05	240.80	229.59	953.82	540.50	770.21
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-57.40	-19.68	-7.19	-95.46	-2.36	-13.51
	(d) Employee benefits expense	10.48	9.87	6.82	29.40	20.59	29.17
	(e) Finance costs	6.69	4.54	3.71	18.60	7.19	25.32
	(f) Depreciation & Amortisation	6.06	4.67	3.74	15.20	11.18	16.06
	(g) Operating & Other expense	8.49	5.52	6.34	23.86	25.44	30.19
	Total expenses	294.37	245.72	243.01	945.42	602.54	857.44
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	23.89	14.42	20.29	71.84	36.94	43.14
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before extraordinary items and tax (V ± VI)	23.89	14.42	20.29	71.84	36.94	43.14
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit / (Loss) before tax (VII ± VIII)	23.89	14.42	20.29	71.84	36.94	43.14
X	Tax expense:						
	(a) Current Tax	4.36	3.03	4.10	14.39	9.81	12.34
	(b) Deferred tax	0.01	0.04	0.01	0.09	0.06	-4.48
		4.37	3.07	4.11	14.48	9.87	7.86
XI	Profit/(Loss) from continuing operations (IX ± X)	19.52	11.35	16.18	57.36	27.07	35.28
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)	19.52	11.35	16.18	57.36	27.07	35.28
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)	19.52	11.35	16.18	57.36	27.07	35.28
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	16.23	9.44	13.45	47.69	22.49	29.33
	(b) Diluted	16.23	9.44	13.45	47.69	22.49	29.33
	ii. Earnings per share (after extraordinary items)						
	(a) Basic	16.23	9.44	13.45	47.69	22.49	29.33
	(b) Diluted	16.23	9.44	13.45	47.69	22.49	29.33

Yashovardhan Sinha

Yashovardhan Sinha
(Managing Director)
DIN - 01636599

For Aditya Vision Limited
CIN - L32109BR1999PLC008783

DHANANJAY SINGH

Dhananjay Singh
(Chief Financial officer)

Place : Patna
Date: 24.01.2023

Notes to Standalone Unaudited Financial Results:

1. The above results for the quarter and nine months ended December 31, 2022 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the respective meetings held on January 24, 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. As 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.
5. Sales of Company's products are seasonal in nature and hence it is not strictly comparable sequentially.
6. The financial result of the company is also available on stock exchange website www.bseindia.com and on the company website www.adityavision.in.

For Aditya Vision Limited
CIN- L32109BR1999PLC008783

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Yashovardhan Sinha

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DHANANJAY SINGH

Place-Patna
Date- 24.01.2023

Yashovardhan Sinha
(Managing Director)
DIN - 01636599

Dhananjay Singh
(Chief Financial Officer)

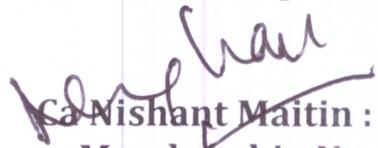
Independent Auditor's Review Report On Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors
Aditya Vision Limited
Aditya House, 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 the quarter and nine months ended December 31, 2022 and year to date results for the period April 01, 2022 to December 31, 2022 ("the statement"), 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 stated in paragraph 3 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 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 Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours Faithfully

**For Nirmal & Associates
Chartered Accountants
Firm Reg No 002523C**


**Ca Nishant Maitin : Partner
Membership No. 079995
UDIN- 23079995BGTYFH7747**



Place- Patna
Date- 24.01.2023