

Date- February 07, 2024

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, 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 today i.e. Wednesday, February 07, 2024 has considered and approved the Unaudited Financial Results for the quarter and nine month ended December 31, 2023.

A copy of the aforesaid Unaudited Financial Results along with the Independent Auditor's Review Report is annexed for your reference.

The meeting of the Board of Directors commenced at 02:30 PM and concluded at 02:50 PM.

This is for your information and record.

For Aditya Vision Limited

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AKANKSHA ARYA
HA ARYA Date: 2024.02.07
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Akanksha Arya
Company Secretary

ADITYA VISION LIMITED
CIN - L32109BR1999PLC008783
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2023

(All amounts in INR Crores, except EPS)

	Particulars	Quarter ended			Nine Month ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	413.26	313.13	317.85	1,367.62	1,015.96	1,322.23
II	Other income	0.89	2.47	0.41	4.73	1.30	2.93
III	Total revenue (I+II)	414.15	315.60	318.26	1,372.35	1,017.26	1,325.16
IV	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	350.02	288.86	320.05	1,149.42	953.82	1,194.91
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-5.12	-22.46	-57.40	6.17	-95.46	-83.67
	(d) Employee benefits expense	14.10	13.50	10.48	42.98	29.40	39.51
	(e) Finance costs	7.35	6.44	6.69	22.82	18.60	29.50
	(f) Depreciation & Amortisation Exps	8.04	6.77	6.06	21.12	15.20	20.42
	(g) Operating & Other expenses	10.77	10.17	8.49	39.20	23.86	38.50
	Total expenses	385.16	303.28	294.37	1,281.71	945.42	1,239.17
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	28.99	12.32	23.89	90.64	71.84	85.99
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before extraordinary items and tax (V ± VI)	28.99	12.32	23.89	90.64	71.84	85.99
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit / (Loss) before tax (VII ± VIII)	28.99	12.32	23.89	90.64	71.84	85.99
X	Tax expense:						
	(a) Current Tax	7.25	3.10	4.36	22.77	14.39	23.10
	(b) Deferred tax	-0.43	-0.41	0.01	-1.35	0.09	-1.25
		6.82	2.69	4.37	21.42	14.48	21.85
XI	Profit/(Loss) from continuing operations (IX ± X)	22.17	9.63	19.52	69.22	57.36	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)	22.17	9.63	19.52	69.22	57.36	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)	22.17	9.63	19.52	69.22	57.36	64.14
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	18.43	8.00	16.23	57.54	47.69	53.32
	(b) Diluted	18.43	8.00	16.23	57.54	47.69	53.32
	ii. Earnings per share (after extraordinary items)						
	(a) Basic	18.43	8.00	16.23	57.54	47.69	53.32
	(b) Diluted	18.43	8.00	16.23	57.54	47.69	53.32

Place : Patna
Date: 07.02.2024

For Aditya Vision Limited
CIN - L32109BR1999PLC008783

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Yashovardhan Sinha
Date: 2024.02.07
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Dhananjay Singh
Date: 2024.02.07
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Yashovardhan Sinha
(Managing Director)
DIN - 01636599

Dhananjay Singh
(Chief Financial officer)

Notes to Financial Results:

1. The above unaudited financial results for the quarter and nine months ended December 31, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 07, 2024.
2. The unaudited financial results have been reviewed by the statutory auditors of the Company, as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
3. These unaudited financial results have been prepared in accordance with the Indian Accounting Standards 34 'Interim Financial Reporting' notified under Section 133 of the Companies Act, 2013 as amended and other recognized accounting practices and policies to the extent possible.
4. 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.
5. The Company opened 2 new retail showrooms in current quarter taking its total store count to 132 as at December 31, 2023.
6. 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.
7. Sale of Company's products are seasonal in nature and hence it is not strictly comparable sequentially.
8. The unaudited 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

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Sinha** Digitally signed
by Yashovardhan
Sinha
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Place-Patna
Date- 07.02.2024

Yashovardhan Sinha
(Managing Director)
DIN - 01636599

Dhananjay Singh Digitally signed by
Dhananjay Singh
Date: 2024.02.07
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Dhananjay Singh
(Chief Financial Officer)

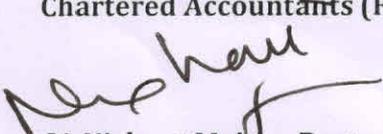
Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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, 2023** and year to date results for the period April 01, 2023 to December 31, 2023 ("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 (FRN 002523C)


CA Nishant Maitin: Partner
Membership No. 079995 of 2000
Place: Patna
Date: This 7th day of February, 2024

UDIN: 2407999513KCCDH6641

