

VIL/SEC/BSE/34
November 11, 2023

The Manager
Department of Corporate Services
BSE Limited
Floor-25, Phiroze JeeJeeBhoy Tower,
Dalal Street, Fort, Mumbai 400001
Script Code: 517393

Subject: Outcome of the Board of Directors meeting held today i.e. 11th November, 2023 as per Regulations 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

We wish to inform that the Board of Directors of the Company had considered and approved inter-alia the following matters in its Board Meeting held today i.e. 11th November, 2023 commenced at 11:30 A.M. and concluded at 01:45 P.M.:-

1. Approval of Un-Audited Financial Results for the 2 Quarter and half year ended 30th September, 2023:

The Board has approved the Un-Audited Financial Results (Standalone & Consolidated) for the 2nd quarter and half year ended 30th September, 2023 (F.Y. 2023-24) along with the Limited Review Report of the Auditors. The said results have also been reviewed by the audit Committee and approved by the Board of Directors of the Company. In this regards, please find enclosed:

- a. Un-Audited Standalone Financial Results for the 2nd quarter and half year ended 30th September, 2023 along with the Limited Review Report of the Auditors' thereon; and
- b. Cash Flow Statement for the half year ended 30th September 2023.

You are requested to please take the above disclosures in your records.

Thanking you,
Yours faithfully,

For Vintron Informatics Limited


Ashish
Company Secretary & Compliance Officer
Membership No.: 72043



Vintron Informatics Limited

CC TO:

1. The General Manager
Listing Department
The Calcutta Stock Exchange Limited
7, Lyons Range, Calcutta 700001



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

THE BOARD OF DIRECTORS OF VINTRON INFORMATICS LIMITED

Introduction

We have reviewed the accompanying statement of unaudited standalone financial information (the 'Statement') of **VINTRON INFORMATICS LIMITED** (the 'Company') for the quarter ended 30 September 2023 and the year to date results for the period 01 April 2023 to 30 September 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), including relevant circulars issued by the SEBI from time to time.

The 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, Interim Financial Reporting ('IND AS 34'), prescribed under Section 133 of the Companies Act, 2013 (the 'Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

Based on our review conducted as above, **subject to the impact of the matter described in "Basis of Modified Conclusion" para herein under**, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Modified Conclusion

- Pursuant to default by the company in payment of dues in line with the settlement agreement entered into in earlier year with a party, there can be incremental impact on the liability as provided by the company on the basis of erstwhile terms and conditions. However, the company is under negotiation with the party for revised settlement. In view of uncertainty, the company has not made provision of incremental impact in the liability. Had the differential liability and interest been provided, profit for the period 1st April, 2023 to 30th September, 2023 would have been lower by Rs. 13.83 lacs (cumulative figure amounted to Rs. 260.49 lacs) with corresponding increase in financial liabilities.*





O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

Regd. Office :
B-225, 5th Floor, Okhla Indl. Area
Phase - 1, New Delhi - 110020
Ph.: 011-47011850, 51, 52, 53
E-Mail : admin@opbco.in
Website : www.opbco.in

2. Balances shown in the statement as receivable (including bank deposits & advance given) and payable (including advance received) from/to various parties under different heads are subject to confirmation/reconciliation. We are unable to comment upon the impact, if any, which may result on such reconciliation/settlement with the party.

Emphasis of Matter

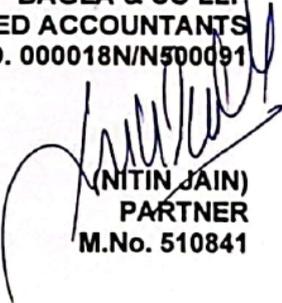
We draw out attention to following matters:

- a) We draw out attention to the fact that the net worth of the company stands eroded, Current Liabilities are greater than Current assets and company incurs cash losses during the period under review and preceding financial year. These conditions may cast doubt about the Company's ability to continue as a going concern. Nevertheless, the management have perception of revival of the company in subsequent years and management has considered the loss/erosion as aforesaid as temporary, the statement have been prepared on going concern basis.

For O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS
ICAI FIRM REGN. NO. 000018N/N500091

PLACE: NEW DELHI
DATED: 11-11-2023
UDIN: 23510841BGWAUC297




(NITIN JAIN)
PARTNER
M.No. 510841

VINTRON INFORMATICS LIMITED

CIN: L72100DL1991PLC045276

Registered Office: D-88, Okhla Industrial Area, Phase-I, New Delhi-110020

Phone: 011-44126457; Email: vil_vintron@hotmail.com

Website: www.vintroninformatic.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

PART-I Particulars		FOR THE QUARTER ENDED					(Rs. In Lacs)
		30.09.2023			Half Year Ended		YEAR ENDED
		30.09.2023 Unaudited	30.06.2023 Unaudited	30.09.2022 Unaudited	30.09.2023 Unaudited	30.09.2022 Unaudited	31.03.2023 Audited
1	Income From Operations						
	a) Revenue from Operations (Refer Note No.2)	100.08	-	483.19	100.08	1,297.98	1,851.29
	b) Other Operating Income	-	-	-	-	-	-
	Total Income from Operations (Net)	100.08	-	483.19	100.08	1,297.98	1,851.29
2	Other Income	-	2.44	104.88	2.44	107.72	122.34
3	Total Income (1+2)	100.08	2.44	588.07	102.52	1,405.70	1,973.63
4	Expenses						
	a) Cost of materials consumed	-	-	385.40	-	1,020.27	1,151.66
	b) Purchase of Stock-in-trade	13.79	0.16	(2.54)	13.95	15.85	590.27
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	83.54	(0.16)	2.45	83.38	44.84	(5.12)
	d) Employee benefits expense	2.26	0.75	49.17	3.01	95.73	103.12
	e) Finance Costs	0.32	0.35	3.91	0.67	7.54	12.24
	f) Depreciation and amortisation expense	1.45	1.45	11.47	2.90	22.93	36.82
	g) Other expenses (any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	6.20	15.26	46.72	21.46	89.07	178.55
	Total Expenses	107.56	17.81	496.58	125.37	1,296.23	2,067.54
5	Profit / (Loss) from Operations before other income, finance costs and exceptional items (3-4)	(7.48)	(15.37)	91.49	(22.85)	109.47	(93.91)
6	Exceptional items (Profit of Sale of PPE)	-	-	-	-	-	(13.66)
7	Profit / (Loss) from ordinary activities before finance costs and exceptional items (5±6)	(7.48)	(15.37)	91.49	(22.85)	109.47	(107.57)
8	Extraordinary Items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7±8)	(7.48)	(15.37)	91.49	(22.85)	109.47	(107.57)
10	Tax expense	-	-	-	-	-	-
11	Net Profit / (Loss) from ordinary activities after tax (9±10)	(7.48)	(15.37)	91.49	(22.85)	109.47	(107.57)
12	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 and loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
13	Total comprehensive income for the period comprising profit / (loss) and other Comprehensive Income for the period	(7.48)	(15.37)	91.49	(22.85)	109.47	(107.57)
14	Paid-up equity share capital (Face Value Re.1/- each)	783.66	783.66	783.66	783.66	783.66	783.66
15	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	(2,047.63)
16.i	Earning per share (before extraordinary / exceptional Items) (of Rs.1/- each) (not annualised):						
	(a) Basic	(0.01)	(0.02)	0.12	(0.03)	0.14	(0.12)
	(b) Diluted	(0.01)	(0.02)	0.12	(0.03)	0.14	(0.12)
16.ii	Earning per share (after extraordinary / exceptional Items) (of Rs.1/- each) (not annualised):						
	(a) Basic	(0.01)	(0.02)	0.12	(0.03)	0.14	(0.14)
	(b) Diluted	(0.01)	(0.02)	0.12	(0.03)	0.14	(0.14)

Notes:

1. The above financial results were reviewed by the Audit Committee in its meeting held on 11th November, 2023 at 11:00 AM and the same were approved and taken on record by the Board of Directors in the meeting held on 11th November, 2023 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have been reviewed by the Statutory Auditors of the Company.
2. The Company operates in a single segment: manufacturing, trading and sale of electronic security & surveillance products.
3. The figures have been re-grouped/ rearranged wherever required for the purpose of comparison.

For and on behalf of the Board
VINTRON INFORMATICS LIMITED


Malvika Lalwani
Director
DIN: 08673926

Place: New Delhi

Date: 11.11.2023

VINTRON INFORMATICS LIMITED
Unaudited Standalone Interim Balance Sheet

(Rs. In Lacs)

Particulars	As at 30/09/2023	As at 31/03/2023
ASSETS		
Non-current assets		
Right to Use Assets	10.65	13.56
Financial assets:		
(i) Other financial assets	79.53	78.49
Other non financial assets	29.94	9.64
Total Non-Current Assets	120.12	101.69
Current assets		
Inventories	0.22	83.60
Financial assets:		
(i) Trade receivables	10.81	160.34
(ii) Cash and cash equivalents	0.58	0.82
(iii) Other financial assets	213.59	7.86
(iv) Other non financial assets	-	13.03
Other current assets	1.01	-
Total Current Assets	226.21	265.65
Total Assets	346.33	367.34
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	783.66	783.66
Other Equity	(2,070.03)	(2,047.63)
Total Equity	(1,286.37)	(1,263.97)
Non-current liabilities		
Financial liabilities:		
(i) Borrowings	1,070.03	1,063.64
(ii) Lease Liabilities	5.34	8.78
Total Non-Current Liabilities	1,075.37	1,072.42
Current liabilities		
Financial liabilities		
(i) Trade Payables	328.42	480.31
(ii) Other financial liabilities	52.25	58.49
(iii) Lease Liabilities	5.78	5.24
Other current liabilities	170.88	14.85
Total Current Liabilities	557.33	558.89
Total Liabilities	346.33	367.34

For and on behalf of the Board
VINTRON INFORMATICS LIMITED


 Malvika Lalwani
 Director
 DIN: 08673926

Date: 11.11.2023
Place: New Delhi

VINTRON INFORMATICS LIMITED
Unaudited Standalone Statement of Cash Flows
FOR THE PERIOD ENDED ON 30th SEPTEMBER, 2023

(₹ in lakhs)

PARTICULARS	Half Year ended '30 September 2023	Half Year ended '30 September 2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	(22.85)	109.47
Adjusted for :		
Depreciation and amortisation expenses	2.90	22.93
Interest income	-	(0.67)
Interest expense	0.67	7.54
Sundry Balances Written back (Net)	(2.44)	(106.51)
Lease Rent Paid	3.12	(26.40)
Operating profit before working capital changes	(18.60)	6.36
Working capital adjustments:		
Movement in inventories	83.38	147.73
Movement in trade and other receivables	(65.06)	89.04
Movement in other Financial liabilities	(6.24)	12.44
Movement in other Current liabilities	159.52	(35.16)
Movement in trade and other payables	(152.57)	(103.24)
Movement in provisions	-	(92.46)
Cash flow generated from operations (gross)	19.03	18.35
Less: taxes paid	-	-
Net cash flow generated from operations (A)	0.43	24.71
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment (including capital advances, capital work-in-progress, intangible assets, intangible assets under development and capital advances)	-	(2.32)
Interest received	-	0.67
Net cash flow (used in) investing activities (B)	-	(1.65)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(0.67)	(7.54)
(Repayment of)/ proceeds from short-term borrowings (net)	-	(24.23)
Net cash flow (used in) financing activities (C)	(0.67)	(31.77)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(0.24)	(8.71)
Cash and cash equivalents at the beginning of the year	0.82	17.29
Cash and cash equivalents at the end of the year	0.58	8.58
Components of cash and cash equivalents at the end of the period		
Balances with banks	0.58	4.51
Cash on hand	0.00	4.07
	0.58	8.58

For and on behalf of the Board
VINTRON INFORMATICS LIMITED



Malvika Lalwani

* Director

DIN: 08673926

Date: 11.11.2023

Place: New Delhi