



VISION CINEMAS LTD.

CIN: L33129KA1992PLC013262.

#24/1, 5th Main Road, Jayamahal Extension, Jayamahal, Bengaluru KA 560046 IN

06th February 2025

Bombay Stock Exchange Ltd.,
Department of Company Affairs
Floor No.25, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001,
Telephone: 22721234

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Sirs,

Sub: Out Come of the Board Meeting held on 06th February 2025.

We wish to inform you that Board of Directors of the Company at their meeting held today, i-e., 06th February 2025 ("the Board Meeting") has approved the following:

1. Approved Un-Audited Financial Results for the quarter ended 31 December 2024 - Standalone and Consolidated.
2. And any other business with the permission of chair.

The Meeting commenced at 3.30 PM and concluded at 5.15 PM

Yours faithfully,
For VISION CINEMAS LIMITED

Bindiganavale Ranganasanth
Managing Director (DIN: 01763289)
Encl: Un-Audited Financial Results

VISION CINEMAS LIMITED

(CIN-L33129KA1992PLC013262)

Reg.Off: #24/1, 5th Main Road, Jayamahal Extension, Jayamahal, Bangalore - 560046

Email: cs@visioncinemas.in | www.visioncinemas.in

(Rs. In lakhs)

Statement of Unaudited Standalone Financial Results for the Quarter and nine months ended December 31, 2024

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
I.	Revenue from Operations	79.12	162.37	-	252.50	100.59	157.74
II.	Other Income	0.06	-	-	0.06	-	81.30
III.	Total Revenue (I + II)	79.18	162.37	-	252.57	100.59	239.04
IV.	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and	-	-	-	-	-	-
	Employee benefits expense	4.98	5.65	4.21	13.71	9.26	17.21
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expense	0.91	0.91	0.91	2.74	2.74	3.65
	Other expenses	54.24	140.28	30.27	222.99	90.70	216.23
	Excise / GST on Sales	-	-	-	-	-	-
	Total expenses	60.14	146.84	35.39	239.43	102.70	237.09
V.	Profit before exceptional and extraordinary items and tax	19.05	15.53	(35.39)	13.13	(2.10)	1.95
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	19.05	15.53	(35.39)	13.13	(2.10)	1.95
VIII.	Extraordinary items	-	-	-	-	-	-
IX.	Profit before tax (VII- VIII)	19.05	15.53	(35.39)	13.13	(2.10)	1.95
X.	Tax expense:						
	(1) Current tax	-	-	0.80	-	0.80	0.80
	(2) Deferred tax	-	-	-	-	-	(0.63)
	(2) MAT Credit entitlement	-	-	-	-	-	-
XI.	Profit/(Loss) for the period from continuing operations (VII-	19.05	15.53	(36.19)	13.13	(2.91)	1.78
XII.	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII.	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV.	Profit/(loss) from Discontinuing operations (after tax) (XII-	-	-	-	-	-	-
XV.	Profit / (Loss) for the period (XI + XIV)	19.05	15.53	(36.19)	13.13	(2.91)	1.78
XVI.	(1) Share of Profit from Associates	-	-	-	-	-	-
	(2) Minority Interest	-	-	-	-	-	-
XVII.	Profit / (Loss) for the period (XV + XVI)	19.05	15.53	(36.19)	13.13	(2.91)	1.78
XVIII.	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
XIX.	Total Comprehensive Income (after Tax) (XVII+XVIII)	19.05	15.53	(36.19)	13.13	(2.91)	1.78
XX.	Paid up Equity Share Capital	708.25	708.25	708.25	708.25	708.25	708.25
XXI.	Reserves excluding Revaluation Reserve	792.16	754.71	740.57	792.16	740.57	748.38
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
XXII.	Earnings per equity share:						
	(1) Basic	0.027	0.022	(0.051)	0.019	(0.004)	0.003
	(2) Diluted	0.027	0.022	(0.051)	0.019	(0.004)	0.003

NOTES:

- The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 06-02-2025
- In accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review of the above results.
- The Company operates in a single segment.
- The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.

Place: Bengaluru

Date: 06-02-2025

For Vision Cinemas Limited

B Rangavasanth
 Director
 DIN: 01763289

VISION CINEMAS LIMITED

(CIN-L33129KA1992PLC013262)

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(Rs. In lakhs)

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended December 31, 2024

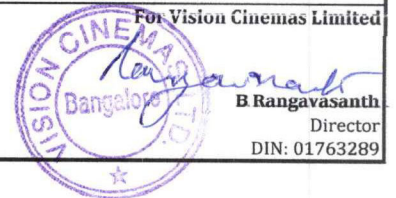
Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
I.	Revenue from Operations	79.12	162.37	-	252.50	100.59	157.74
II.	Other Income	0.11	-	0.04	0.11	0.04	81.34
III.	Total Revenue (I + II)	79.23	162.37	0.04	252.61	100.63	239.08
IV.	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and	-	-	-	-	-	-
	Employee benefits expense	4.98	5.65	4.21	13.71	9.26	17.21
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expense	5.16	5.16	5.16	15.49	15.49	14.22
	Other expenses	54.44	140.28	30.27	223.45	90.70	219.26
	Excise / GST on Sales	-	-	-	-	-	-
	Total expenses	64.58	151.09	39.64	252.64	115.45	250.69
V.	Profit before exceptional and extraordinary items and tax	14.64	11.28	(39.60)	(0.03)	(14.82)	(11.61)
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	14.64	11.28	(39.60)	(0.03)	(14.82)	(11.61)
VIII.	Extraordinary items	-	-	-	-	-	-
IX.	Profit before tax (VII- VIII)	14.64	11.28	(39.60)	(0.03)	(14.82)	(11.61)
X.	Tax expense:						
	(1) Current tax	-	-	0.80	-	0.80	1.29
	(2) Deferred tax	-	-	-	-	-	(1.99)
	(2) MAT Credit entitlement	-	-	-	-	-	-
XI.	Profit/(Loss) for the period from continuing operations (VII-	14.64	11.28	-38.80	-0.03	-14.02	-8.33
XII.	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII.	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV.	Profit/(loss) from Discontinuing operations (after tax) (XII-	-	-	-	-	-	-
XV.	Profit/(Loss) for the period (XI + XIV)	14.64	11.28	(38.80)	(0.03)	(14.02)	(8.33)
XVI.	(1) Share of Profit from Associates	-	-	-	-	-	-
	(2) Minority Interest	-	-	-	-	-	-
XVII.	Profit/(Loss) for the period (XV + XVI)	14.64	11.28	(38.80)	(0.03)	(14.02)	(8.33)
XVIII.	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
XIX.	Total Comprehensive Income (after Tax) (XVII+XVIII)	14.64	11.28	(38.80)	(0.03)	(14.02)	(8.33)
XX.	Paid up Equity Share Capital	713.25	713.25	713.25	713.25	713.25	713.25
XXI.	Reserves excluding Revaluation Reserve	108.63	66.93	57.08	108.63	57.08	64.85
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
XXII.	Earnings per equity share:						
	(1) Basic	0.21	0.16	(0.54)	(0.00)	(0.20)	(0.12)
	(2) Diluted	0.21	0.16	(0.54)	(0.00)	(0.20)	(0.12)

NOTES:

- The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 06-02-2025
- In accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review of the above results.
- The Company operates in a single segment.
- The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.

Place: Bengaluru

Date: 06-02-2025

For Vision Cinemas Limited

 B Rangavasanth
 Director
 DIN: 01763289

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(Rs. In lakhs)

Unaudited Consolidated Statement of Assets and Liabilities as at December 31, 2024

Particulars		Nine Monthly period ended 31.12.2024	Year ended 31.03.2024
		Unaudited	Audited
A	Assets		
A (I)	Non-current Assets		
	Property, Plant & Equipment	97.39	112.89
	Capital Work in Progress	-	-
	Other Intangible Assets	-	-
	Non-Current Investments	-	-
	Financial Assets	-	-
	i) Investments	-	-
	ii) Others	-	-
	Deferred Tax Assets (Net)	37.20	37.20
	Loans and Advances	674.54	674.28
	Other Non Current Assets	-	-
	Sub total of Non-current Assets	809.13	824.37
A (II)	Current Assets		
	Inventories	-	-
	Financial Assets	-	-
	i) Investments	-	-
	ii) Trade Receivables	195.07	62.65
	iii) Cash & Cash Equivalents	5.18	4.81
	iv) Bank Balances other than iii) above	-	0.10
	v) Loans	829.12	827.16
	(vi) Other current financial assets	-	-
	Current Tax Assets (Net)	-	-
	Other Current Assets	47.86	18.48
	Sub total of Current Assets	1,077.21	913.20
	Total Assets	1,886.35	1,737.57
B	Equities and Liabilities		
B (I)	Equity		
	Equity Share Capital	789.21	789.21
	Other Equity	61.70	61.74
	Share Warrants	-	-
	Total Equity	850.91	850.95
B (II)	Non-current Liabilities		
	Non-current Financial	-	-
	i) Borrowings	-	-
	Provisions	-	-
	Deferred Tax Liabilities (Net)	7.96	7.96
	Other Non-current Liabilities	-	-
	Total Non-current liabilities	7.96	7.96
B (III)	Current Liabilities		
	Financial		
	i) Trade Payable	263.13	122.04
	(a) Due to micro and small enterprises	-	-
	(b) Due to creditors other than micro and small enterprises	-	-
	ii) Other Financial Liabilities	-	-
	Other Current Liabilities	760.37	753.00
	Provisions	3.98	3.61
	Current Tax Liabilities	-	-
	Total Current Liabilities	1,027.47	878.65
	Total Equities and Liabilities	1,886.35	1,737.57

Kavya



VISION CINEMAS LIMITED

(CIN-L33129KA1992PLC013262)

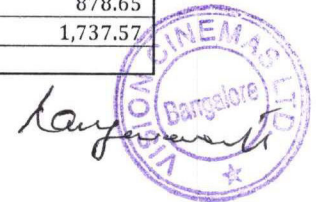
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(Rs. In lakhs)

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	Non-Current Investments	-	-
	Financial Assets	-	-
	i) Investments	-	-
	ii) Others	-	-
	Deferred Tax Assets (Net)	37.20	37.20
	Loans and Advances	674.54	674.28
	Other Non Current Assets	-	-
	Sub total of Non-current Assets	809.13	824.37
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	Inventories	-	-
	Financial Assets	-	-
	i) Investments	-	-
	ii) Trade Receivables	195.07	62.65
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	iv) Bank Balances other than iii) above	-	0.10
	v) Loans	829.12	827.16
	(vi) Other current financial assets	-	-
	Current Tax Assets (Net)	-	-
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	Share Warrants	-	-
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	Non-current Financial	-	-
	i) Borrowings	-	-
	Provisions	-	-
	Deferred Tax Liabilities (Net)	7.96	7.96
	Other Non-current Liabilities	-	-
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	Financial		
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	ii) Other Financial Liabilities	-	-
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	Current Tax Liabilities	-	-
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	Total Equities and Liabilities	1,886.35	1,737.57





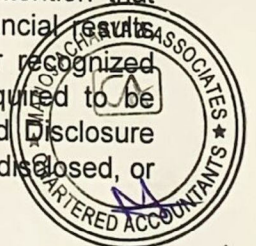
MANOJ ACHARYA & ASSOCIATES
CHARTERED ACCOUNTANTS

8, Subh Bunglows,
Nr. Geet Govind Society, Thaltej,
Ahmedabad-380059
✉ manojca1991@gmail.com

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 for the Quarter ended December 31, 2024

To,
The Board of Directors
Vision Cinemas Limited
12/11/7, Brigade Lavelle,
Lavelle Road,
Bangalore – 560001

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Vision Cinemas Limited** ("the Company") having its registered office at 12/11/7, Brigade Lavelle, Lavelle Road, Bangalore – 560001, for the quarter and six months ended December 31, 2024 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 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 Indian Accounting Standard 34, Interim Financial Reporting („Ind AS 34“), prescribed under Section 133 of the Companies Act, 2013 (the „Act“), SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, (hereinafter referred to as „the SEBI Circular“), 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 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 provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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. 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 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





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MANOJ ACHARYA & ASSOCIATES
CHARTERED ACCOUNTANTS

5. Without qualifying our report, we draw attention on the following non compliances or non – disclosures under the Companies Act, 2013 and rules thereon:

- Non-disclosure on the impact of pending litigations on its financial position in the financial statements of the Company, as the management has not furnished to me, requisite information/ evidence in this regard.

6. This report on the Standalone Unaudited Financial Results has been issued solely in connection with preparation of the Company's quarterly financial information.

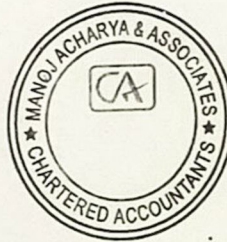
For Manoj Acharya & Associates
Chartered Accountants
FRN.: 114984W

Manoj Acharya

Manoj Acharya
(Partner)
M.No. : 045714

UDIN NO.: 25045714BMOORX9328

Date : 06-02-2025



MANOJ ACHARYA & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Consolidated 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

To,
The Board of Directors
Vision Cinemas Limited
12/11/7, Brigade Lavelle,
Lavelle Road, Bengaluru,
Bangalore – 560001

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Vision Cinemas Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income/ loss of its associates and joint ventures for the quarter and six months ended September 30, 2024 and for the period from April 04,2024 to December 31, 2024 ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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"), 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. A review of interim financial information consists of making inquiries, primarily of 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 identifies in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the result of the following entities:

Subsidiary: A Pyramid Entertainment (India) Private Limited.





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✉ manojca1991@gmail.com

MANOJ ACHARYA & ASSOCIATES
CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed 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 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.
6. The consolidated unaudited financial results include the interim financial results of the subsidiary, whose interim financial results reflect total revenue of Rs. NIL and, total net loss after tax Rs 4.40 lakhs, total comprehensive income ofRs. 79.12 lakhs and net income of Rs. 14.64 lakhs for quarter ended December 31, 2024, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the group.

Our conclusion on the statement is not modified in respect of the above matter

For Manoj Acharya & Associates
Chartered Accountants
FRN.: 114984W

Manoj Acharya

Manoj Acharya
(Partner)
M.No. : 045714

UDIN NO.: 25045714BMOORX9328

Date : 06-02-2025

