

Date- July 29, 2024

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400 001

SCRIP Code: 540205

Sub:- Outcome of the Board Meeting and submission of Standalone Unaudited Financial Results for the quarter ended June 30, 2024

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 today i.e. Monday, July 29, 2024 has, *inter alia* considered and approved the Standalone Unaudited Financial Results of the company for the quarter ended June 30, 2024.

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 02:30 PM and concluded at 02:50 PM.

This is for your information and record.

Thanking you

Yours faithfully

For Aditya Vision Limited

Akanksha Arya
Company Secretary

Encl : as above

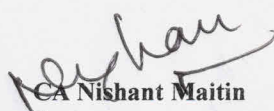
Independent Auditor's Limited Review Report on Standalone Unaudited Financial results for the Quarter ended June 30, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To
Board of Directors
Aditya Vision Limited
Aditya Hose, 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 quarter ended June 30, 2024 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 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)


CA Nishant Maitin
Partner
Membership No. 079995 of 2000

UDIN- 24079995BKCCGJ6178

Place- Patna
Date- 29.07.2024



ADITYA VISION LIMITED
CIN - L32109BR1999PLC008783
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(All figures in INR crores except EPS)

	Particulars	Three months ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
I.	Revenue from operations	888.78	375.67	641.23	1,743.29
II	Other income	1.68	1.79	1.37	6.52
III	Total revenue (I+II)	890.46	377.46	642.60	1,749.81
IV	Expenses				
	(a) Cost of materials consumed				
	(b) Purchases of stock-in-trade	687.72	465.62	510.54	1,604.86
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	65.78	-155.69	33.75	-139.34
	(d) Employee benefits expense	20.57	13.77	15.38	56.75
	(e) Finance costs	6.79	15.94	9.03	38.76
	(f) Depreciation and amortisation expense	8.20	7.46	6.31	28.58
	(g) Operating & Other expenses	29.58	14.34	18.26	53.53
	Total expenses	818.64	361.44	593.27	1,643.14
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	71.82	16.02	49.33	106.67
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before extraordinary items and tax (V ± VI)	71.82	16.02	49.33	106.67
VIII	Extraordinary items	-	-	-	-
IX	Profit / (Loss) before tax (VII ± VIII)	71.82	16.02	49.33	106.67
X	Tax expense:				
	(a) Current Tax	18.08	6.12	12.42	28.90
	(b) Deferred tax	0.66	2.05	-0.51	0.70
		18.74	8.17	11.91	29.60
XI	Profit/(Loss) from continuing operations (IX ± X)	53.08	7.85	37.42	77.07
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)	53.08	7.85	37.42	77.07
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)	53.08	7.85	37.42	77.07
XVIII	Paid up Equity share capital (Face value of Rs. 10/- each)	12.86	12.81	12.03	12.81
XIX	i. Earnings per share in Rs (before extraordinary items)				
	(a) Basic	41.38	6.18	31.11	63.72
	(b) Diluted	41.07	5.64	31.11	63.18
	ii. Earnings per share in Rs (after extraordinary items)				
	(a) Basic	41.38	6.18	31.11	63.72
	(b) Diluted	41.07	5.64	31.11	63.18

For Aditya Vision Limited
CIN - L32109BR1999PLC008783

Place : Patna
Date: 29.07.2024

Yashovardhan Sinha
(Managing Director)
DIN - 01636599

Dhananjay Singh
(Chief Financial officer)

Notes to Standalone Financial Results:

1. The above financial results for the quarter ended June 30, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on Monday, July 29, 2024.
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) prescribed under Section 133 of the Companies Act, 2013 as amended and other recognized accounting practices and policies to the extent possible.
4. The Company opened 5 new retail showrooms in this quarter taking its total store count to 150 at the end of this quarter.
5. 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.
6. Sale of Company's products are seasonal in nature and hence it may not be comparable sequentially.
7. The 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

Place-Patna
Date- 29.07.2024

Yashovardhan Sinha
(Managing Director)
DIN - 01636599

Dhananjay Singh
(Chief Financial Officer)