

**VIL/SEC/BSE/10**  
**Tuesday, May 30, 2023**

The Manager  
Department of Corporate Services  
**BSE Limited**  
Floor-25, Phiroze JeeJeeBhoy Towers  
Dalal Street, Fort, Mumbai 400 001

**Sub.: AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31<sup>ST</sup> March 2023**

Dear Sir,

Please find enclosed herewith a copy of Audited Standalone Financial Statements for the quarter and year ended on 31<sup>st</sup> Day of March 2023, along with Audit Report by Statutory Auditors of the company. It may please be noted that the said results were reviewed and recommended by the Audit Committee in its meeting held on May 30, 2023, at 02.30 p.m., and the same have been considered, approved and taken on records in the meeting of the Board of Directors held today i.e. Tuesday, May 30, 2023 at 02.30 p.m. and concluded at 08.00 p.m. pursuant to the provisions of Regulation 33 and other applicable provisions, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are requested to kindly take note of the same and acknowledge receipt of the same.

Thanking you,

Yours Faithfully,  
For **VINTRON INFORMATICS LIMITED**

  
  
**Pallavi Kalwani**  
(Director)  
DIN: 07444062

**CC TO:**

The Manager  
Listing Department  
The Delhi Stock Exchange Limited  
DSE House, 3/1 Asaf Ali Road  
New Delhi 110 002.

The General Manager  
Listing Department  
The Calcutta Stock Exchange Limited  
7, Lyons Range  
Calcutta 700 001

**Vintron Informatics Limited**

Regd. Office & Work : D-88, Okhla Industrial Area, Phase - I, New Delhi-110020, Tel. : 011-43740000, Fax : 011-43740040  
E-mail : vil\_vintron@hotmail.com, Website : www.vintroninformatics.com

GSTIN : 07AAACV1596K1ZZ, CIN : L72100DL1991PLC045276

**VINTRON INFORMATICS LIMITED**  
Standalone Statement of Assets and Liabilities as at 31/03/2023

	(Rs. In Lacs)	
Particulars	As at 31/03/2023	As at 31/03/2022
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, Plant and Equipment	(0.00)	26.44
Right to Use Assets	13.56	103.24
Intangible assets	-	0.37
Financial assets:		
Investments	-	-
Loans	-	15.02
Other financial assets	78.49	74.79
Other non financial assets	9.64	14.52
<b>Total Non-Current Assets</b>	<b>101.69</b>	<b>234.38</b>
<b>Current assets</b>		
Inventories	83.60	309.22
Financial assets:		
Trade receivables	160.34	163.69
Cash and cash equivalents	0.82	17.29
Bank balances other than (ii) above	-	-
Loans	-	-
Other financial assets	7.86	14.44
Other current assets	13.03	8.75
<b>Total Current Assets</b>	<b>265.65</b>	<b>513.40</b>
<b>Total Assets</b>	<b>367.34</b>	<b>747.77</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	783.66	783.66
Other Equity	(2,047.63)	(1,940.07)
<b>Total Equity</b>	<b>(1,263.98)</b>	<b>(1,156.41)</b>
<b>Non-current liabilities</b>		
Financial liabilities:		
Borrowings	1,063.64	1,087.87
Lease Liabilities	8.78	53.13
Provisions	-	86.84
<b>Total Non-Current Liabilities</b>	<b>1,072.42</b>	<b>1,227.83</b>
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	-	-
Trade Payables	480.31	501.54
Other financial liabilities	58.49	82.66
	5.24	41.91
Other current liabilities	14.85	44.60
Provisions	-	5.63
<b>Total Current Liabilities</b>	<b>558.89</b>	<b>676.35</b>
<b>Total Liabilities</b>	<b>367.34</b>	<b>747.77</b>





# VINTRON INFORMATICS LIMITED

CIN: L72100DL1991PLC045276

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

Phone: EPABX – 43740000; Fax: +91-11-43740040; Email: vil\_vintron@hotmail.com

Website: www.vintroninformatis.com

## AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

PART-I		(Rs. In Lacs)				
STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023						
Particulars	FOR THE QUARTER ENDED			FOR THE YEAR ENDED		
	31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022	
	Audited	Unaudited	Audited	Audited	Audited	
1	<b>Income From Operations</b>					
a)	Revenue from Operations (Refer Note No.2)					
	412.51	140.80	830.54	1,851.29	1,710.10	
b)	Other Operating Income					
	-	-	-	-	-	
	<b>Total income from Operations (Net)</b>					
	<b>412.51</b>	<b>140.80</b>	<b>830.54</b>	<b>1,851.29</b>	<b>1,710.10</b>	
2	Other Income					
	14.53	0.09	114.44	122.34	8.71	
3	<b>Total Income (1+2)</b>					
	<b>427.04</b>	<b>140.89</b>	<b>944.98</b>	<b>1,973.63</b>	<b>1,718.82</b>	
4	<b>Expenses</b>					
a)	Cost of materials consumed					
	131.39	-	504.21	1,151.66	977.59	
b)	Purchase of Stock-in-trade					
	487.49	86.93	582.28	590.27	293.45	
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade					
	(65.61)	15.65	(129.91)	(5.12)	86.70	
d)	Employee benefits expense					
	1.27	6.12	(39.71)	103.12	199.70	
e)	Finance Costs					
	0.52	4.18	(10.17)	12.24	25.75	
f)	Depreciation and amortisation expense					
	2.42	11.47	(40.28)	36.82	86.99	
g)	Other expenses (any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)					
	41.47	48.01	87.51	178.55	141.57	
	<b>Total Expenses</b>					
	<b>598.95</b>	<b>172.35</b>	<b>933.92</b>	<b>2,067.53</b>	<b>1,811.76</b>	
5	<b>Profit / (Loss) from Operations before other income, finance costs and exceptional items (3-4)</b>					
	<b>(171.91)</b>	<b>(31.46)</b>	<b>11.05</b>	<b>(93.91)</b>	<b>(92.94)</b>	
6	Exceptional items (Profit of Sale of PPE)					
	-	(13.66)	74.49	(13.66)	(88.15)	
7	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (5±6)</b>					
	<b>131.39</b>	<b>(45.12)</b>	<b>85.55</b>	<b>(107.56)</b>	<b>(181.09)</b>	
8	Extraordinary items					
	-	-	-	-	-	
9	<b>Profit / (Loss) from ordinary activities before tax (7±8)</b>					
	<b>(65.61)</b>	<b>(45.12)</b>	<b>85.55</b>	<b>(107.56)</b>	<b>(181.09)</b>	
10	Tax expense					
	-	-	-	-	0.25	
11	<b>Net Profit / (Loss) from ordinary activities after tax (9±10)</b>					
	<b>(65.61)</b>	<b>(45.12)</b>	<b>85.55</b>	<b>(107.56)</b>	<b>(181.34)</b>	
12	<b>Other Comprehensive Income (after tax)</b>					
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	<b>Total comprehensive income for the period comprising profit / (loss) and other Comprehensive Income for the period</b>					
	<b>(65.61)</b>	<b>(45.12)</b>	<b>85.55</b>	<b>(107.56)</b>	<b>(181.34)</b>	
14	Paid-up equity share capital (Face Value Re.1/- each)					
	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)	(2,047.63)	(1,940.07)	(2,047.63)	(1,940.07)	
16.i	Earning per share (before extraordinary / exceptional items) (of Rs.1/- each) (not annualised):					
(a)	Basic					
	(0.22)	(0.04)	0.01	(0.12)	(0.12)	
(b)	Diluted					
	(0.22)	(0.04)	0.01	(0.12)	(0.12)	
16.ii	Earning per share (after extraordinary / exceptional items) (of Rs.1/- each) (not annualised):					
(a)	Basic					
	(0.08)	(0.06)	0.11	(0.14)	(0.23)	
(b)	Diluted					
	(0.08)	(0.06)	0.11	(0.14)	(0.23)	



**VINTRON INFORMATICS LIMITED**  
**Statement of Cash Flows**  
For the year ended on 31st March 2023

(₹ In lakhs)

PARTICULARS	Year ended 31 March 2023 (Audited)	Year ended 31 March 2022 (Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	(107.56)	(181.09)
<b>Adjusted for :</b>		
Depreciation and amortisation expenses	36.82	86.99
Interest income	(4.11)	(4.03)
Interest expense	-	14.50
Loss on disposal of property, plant and equipment	13.66	88.15
Payment of Lease Liabilities	(26.94)	(56.32)
<b>Operating profit before working capital changes</b>	<b>(88.14)</b>	<b>(51.79)</b>
<b>Working capital adjustments:</b>		
Movement in inventories	225.62	148.65
Movement in trade and other receivables	21.85	(23.62)
Movement in other liabilities	(146.40)	(52.77)
Movement in trade and other payables	(21.23)	85.58
Movement in provisions	-	7.61
<b>Cash flow generated from operations (gross)</b>	<b>(8.29)</b>	<b>113.66</b>
Less: taxes paid	-	(0.25)
<b>Net cash flow generated from operations (A)</b>	<b>(8.29)</b>	<b>113.40</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant & equipment (including capital advances, capital work-in-progress, intangible assets, intangible assets under development and capital advances)	(2.32)	(1.00)
Proceeds from disposal of property, plant and equipment	14.26	61.10
Interest received	4.11	4.03
Dividend received		
Movement in other bank balances (net)		
<b>Net cash flow (used in) investing activities (B)</b>	<b>16.05</b>	<b>64.13</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest paid	-	(14.50)
(Repayment of)/ proceeds from short-term borrowings (net)	(24.23)	(157.64)
<b>Net cash flow (used in) financing activities (C)</b>	<b>(24.23)</b>	<b>(172.14)</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(16.47)</b>	<b>5.39</b>
Cash and cash equivalents at the beginning of the year	17.29	11.88
Cash and cash equivalents at the end of the year	<b>0.82</b>	<b>17.29</b>
<b>Components of cash and cash equivalents at the end of the period</b>		
Balances with banks	0.82	13.76
Cash on hand	0.00	3.53
	<b>0.82</b>	<b>17.29</b>





**Notes:**

1. The above financial results were reviewed by the Audit Committee in its meeting held on 30-05-2023 at 12.00 p.m. and the same were approved and taken on record by the Board of Directors in the meeting held on 30th day of May 2022, 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

  
New Delhi  
110020  
★

Malvika Lalwani

Director

DIN: 08673926

Place: New Delhi  
Date: 30-05-2023





**AUDITORS' REPORT ON THE STATEMENT OF STANDALONE FINANCIAL RESULTS (FOR THE QUARTER AND YEAR TO DATE FIGURES) OF VINTRON INFORMATICS LIMITED PURSUANT TO THE PROVISIONS OF REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

TO THE BOARD OF DIRECTORS OF VINTRON INFORMATICS LIMITED

We have audited the quarterly financial results of **VINTRON INFORMATICS LIMITED**, "the company", for the quarter ended 31.03.2023 and the year-to-date results for the period 01.04.2022 to 31.03.2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

**Basis for Qualified Opinion**

- 1. Pursuant to default by the company in payment of dues in line with the settlement agreement entered 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, loss for the year would have been higher by Rs. 27.65 Lacs (Previous year Rs. 27.65 lacs, Cumulative Rs. 246.67 lacs) with a corresponding increase in financial liabilities.**
- 2. Balances shown in the financial statement as receivable (including bank deposits) and payable 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.**

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year-to-date results:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and**







**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

- ii. give a true and fair view **subject to the impact of the matter described in "Basis for qualified opinion" para hereinabove** of the net loss and other financial information for the quarter ended 31.03.2023 as well as the year-to-date results for the period from 01.04.2022 to 31.03.2023.

**Emphasis of Matter**

We draw attention to the following matters:

- a) As at the end of the year the net worth of the company stands eroded, Current Liabilities are greater than Current assets and company incurs cash losses during the year under audit 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, financial statements have been prepared on going concern basis.
- b) During the year, the company has written off various debit balances including Trade receivables to tune of Rs. 14.27 lacs. In addition, credit balances (including foreign parties) to the tune of Rs. 109.97 lacs have been written back. In view of the management, aforesaid balances are no longer receivables and payables, consequently the same have been written off/written back.

**Other Matter**

The standalone financial statements of the Company for the year ended 31 March 2022 were audited by APAS & Co. LLP, Chartered Accountants, who have expressed a qualified opinion on those standalone financial statements vide their audit report dated 30<sup>th</sup> May 2022. Hence figures for the quarter and year ended on 31<sup>st</sup> March 2022 are not audited by us.

The Statements includes the results for the quarter ended March 31, 2023, being the balancing figure between audited figures in respect of the financial year and the published year to date figures up to the third quarter of the current financial year which were subject to audit by us.

PLACE: NEW DELHI  
DATED: 30th May 2023  
UDIN: 23510841BGWART6805







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

(NITIN JAIN)  
PARTNER  
M. No. 510841

**Vintron Informatics Limited**

Statement on Impact of Audit Qualifications of Financial Statements for the Financial year ended March, 2023  
(Rs in Lacs, except for earning per share)

I	S.No.	Particulars	Audited Figures(As reported before adjusting the qualification)	Audited Figures(audited figures after adjusting for qualifications)
	1	Turnover/Other Income	1,973.63	1,973.63
	2	Total Expenditure	2,081.19	2,108.84
	3	Net Profit/(Loss)	-107.56	-135.21
	4	Earning per share (Rs.)	-0.14	-0.17
	5	Total Assets	367.34	367.34
	6	Total Liabilities	1,631.31	1,877.98
	7	Net Worth	-1,263.98	-1,510.65
	8	Any other financial Item(s)(as felt appropriate by the management)		
II	Audit Qualification (each audit qualification separately)			
	a.	Details of Audit Qualification:	<p>1. 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, loss for the year would have been higher by Rs. 27.65 Lacs (Previous year Rs. 27.65 lacs, Cumulative Rs. 246.67 lacs) with a corresponding increase in financial liabilities.</p> <p>2. Balances shown in the financial statement as receivable (including bank deposits) and payable 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.</p>	
	b.	Type of Audit Qualification	Qualified Opinion	
	c.	Frequency of Qualification	Fifth time	
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's views:	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	
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:		
		i.) Management's estimation on the impact of audit qualification:	Same	
		ii.) If management is unable to estimate the impact, reason for the same:	N.A.	
		iii.) Auditors Comments on (i) and (ii) above:	Agreed	
III	Signatories:			
1	Director			
2	Director			
3	Audit Committee Chairman			
4	Statutory Auditor			
Place: New Delhi				
Date: 30.05.2023				

