

CIN: L24224MH1995PLC086135

VISION CORPORATION LIMITED

2ND FLOOR, CITI MALL, NEW LINK ROAD, ANDHERI: WEST, MUMBAI: 400053.

Date: 09.11.2023

To,

The Manager,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Tower
Dalal Street
Mumbai: 400001

BSE Scrip Code: 531668

Sub: Outcome of the Board Meeting held today i.e. 09th November 2023

Dear Sir,

1. Pursuant to the provision of clause 33 of Listing Regulations (LODR) 2015, the Board of Directors of the Company in its meeting held today i.e. Thursday, 09th November 2023 *inter-alia* has approved the unaudited Financial Result of the company for the half year ended 30th September 2023.

A copy of unaudited Financial Result of the Company for the half year ended 30th September 2023.along with the Limited Review Report received from Statutory Auditor of the Company is enclosed herewith.

The Board Meeting Commenced on 12.00 p.m. and Concluded on 2.00 p.m

Kindly take the same on your record and oblige.

Thanking You

Yours Faithfully

For Vision Corporation Limited



Mr. Brijesh Rathod
Company Secretary/Compliance officer

Encl: a/a

VISION CORPORATION LIMITED

Regd. Office : 2A, 2ND Floor , Citi Mall , New Link Road Andheri West Mumbai - 400 066

CIN : L24224MH1995PLC086135

Unaudited Financial Results (Provisional) for the quarter ended 30th September 2023.

				(Rs. in Lakhs)	
Sr. No.	Particulars	Ind AS Quarter ended 30.09.2023 (Unaudited)	Preceding 3 months ended 30.06.2023 (Unaudited)	Ind AS Quarter ended 30.09.2022 (Unaudited)	Current Year ended 31.03.2023 (Audited)
I.	Revenue from Operations	463.06	638.54	42.53	790.20
II.	Other Income	-	-	-	5.18
III.	Total Revenue (I + II)	463.06	638.54	42.53	795.38
IV.	<u>Expenses</u>				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	(d) Employee benefits expenses	5.58	5.13	5.16	29.31
	(e) Excise Duty	-	-	-	-
	(f) Finance Costs	-	-	-	0.02
	(g) Depreciation and amortisation expenses	11.18	15.76	3.90	12.34
	(h) Other expenses	458.41	710.17	35.17	751.87
	Total expenses (IV)	475.17	731.06	44.23	793.54
V.	Profit / (Loss) before exceptional items of tax (III - IV)	(12.11)	(92.52)	(1.70)	1.85
VI.	Exceptional Items	-	-	-	-
VII.	Profit / (Loss) before tax (V - VI)	(12.11)	(92.52)	(1.70)	1.85
VIII.	<u>Tax Expenses:</u>				
	(a) Current Tax / (Credit)	-	-	-	0.80
	(b) Deferred Tax / (Credit)	-	-	-	-
IX.	Profit/(Loss) for the period after tax from continuing operations (VII-VIII)	(12.11)	(92.52)	(1.70)	1.05
X.	Profit / (Loss) from discontinuing operations	-	-	-	-
XI.	Tax Expense of discontinuing operations	-	-	-	-
XII.	Profit / (Loss) from discontinued operations (after tax) (X - XI)	-	-	-	-



XIII.	Profit / (Loss) for the period (IX + XII)	(12.11)	(92.52)	(1.70)	1.05
XIV.	Other Comprehensive Income				
	(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 Items that will be reclassified to profit or loss	-	-	-	-
	(i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XV.	Total Comprehensive income for the period (XIII+XIV) (Comprising Profit/(Loss) and OCI)	(12.11)	(92.52)	(1.70)	1.05
XVI.	Paid - up Equity Share Capital (Face Value of Rs. 10/- per share)	1,997.01	1,997.01	1,997.01	1,997.01
XVII.	Earnings per share				
	(1) Basic	(0.061)	(0.463)	(0.009)	0.005
	(2) Diluted	(0.061)	(0.463)	(0.009)	0.005

Notes :

1

The financial results of the company have been prepared in accordance with Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standard) (Amendment) Rules, 2015 prescribed under section 133 of the Companies Act, 2013, and other Recognised Accounting Practices and Policies to the extent applicable.

2 The above Financial results has been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on November 9th, 2023

3 Previous period's figures have been regrouped/recast/reclassified wherever necessary.

**By Order of the Board
For Vision Corporation
Limited**




**Director
Genevieve Felix Gomes**

DIN: 08347021

Mumbai
November 9, 2023



Regd Office :

2/A, Citimall, New Link Road, Andheri (West), Mumbai -400053.

Tel: +91- 22- 67255361, E-mail : info@visioncorpltd.com.

Web: www.visioncorpltd.com

Vision Corporation Limited

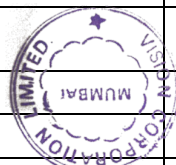
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Balance Sheet as on 30th September 2023

Particulars		Note	As on	As on
			30.09.2023	31.03.2023
			Amount in (Rs.) in Lakhs	Amount in (Rs.) in Lakhs
(I)	<u>ASSETS</u>			
	(1)	<u>Non-Current Assets</u>		
	(a)	Property, Plant and Equipment	165.26	176.44
	(b)	Capital work-in-progress	-	-
	(c)	Investment Property	-	-
	(d)	Other Intangible Assets	0.29	0.29
	(e)	<u>Financial Assets</u>	-	-
		(i) Investments	-	-
		(ii) Loans	-	-
		(iii) Others (to be specified)	0.30	0.30
	(f)	Deferred Tax Assets (net)	-	-
	(g)	Other Non Current Assets	2,032.73	1,942.49
			2,198.58	2,119.52
	(2)	<u>Current Assets</u>		
	(a)	Inventories	718.75	718.75
	(b)	<u>Financial Assets</u>		
		(i) Trade receivable	228.98	181.27
		(ii) Cash and cash equivalents	4.15	4.32
		(iii) Bank balances other than (iii) above	3.20	2.74
		(iv) Others	-	-
	(c)	Current Tax Assets (Net)	-	-

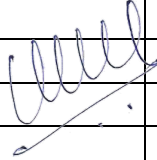
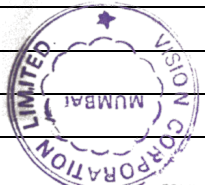


		(d)	Other current assets	12	61.60	76.98
					1,016.68	984.06
			Total Assets		3,215.26	3,103.58
(II)	<u>EQUITY AND LIABILITIES</u>					
	(1)	<u>Equity</u>				
		(a)	Equity Share Capital	13	1,997.01	1,997.01
		(b)	Other Equity	14	191.40	296.03
					2,188.41	2,293.04
	(2)	<u>Liabilities</u>				
		(1)	<u>Non-Current Liabilities</u>			
			(a) Financial Liabilities			
			(i) Borrowings	15	-	-
			(ii) Other Financial Liabilities	16	-	-
			(b) Deferred tax liabilities (Net)	17	-	-
		(2)	<u>Current Liabilities</u>			
			(a) Financial Liabilities			
			(i) Borrowings	18	59.88	59.88
			(ii) Trade Payable	19	460.46	264.17
			(iii) Other financial liabilities	20	-	-
			[other than those specified in item(c)]		-	
			(b) Other Current Liabilities	21	506.50	486.50
			(c) Provisions	22	-	-
					1,026.84	810.55
			Total Equity and Liabilities		3,215.25	3,103.58





Regd Office :
 2/A, Citimall, New Link Road, Andheri (West), Mumbai -400053.
 Tel: +91- 22- 67255361, E-mail : info@visioncorpltd.com.
 Web: www.visioncorpltd.com

				For and on Behalf on Board of Directors		
						
Mumbai	November 9, 2023			Genevieve Felix Gomes		
				Director		
				DIN: 08347021		

Bhasin Hota & Co

CHARTERED ACCOUNTANTS

Branch Office: C/o Vision Corporation Limited, 2A Citi Mall, New Link Road , Andheri West Mumbai 400 066.

E-mail: caakshayjoshi7@gmail.com; Mobile: 9702895049

Limited Review Report

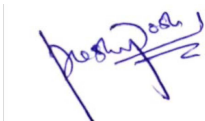
To,
Board of Directors,
Vision Corporation Limited,
Mumbai – 400053.

We have reviewed the accompanying statement of unaudited financial results of Vision Corporation Limited for the period ended 30.09.2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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.

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 that it contains any material misstatement.

For Bhasin Hota & Co.
Chartered Accountants
FRN : 509935E



CA. Akshay Suresh Joshi
Partner

Mem No: 170787

Date :09.11.2023

UDIN : 23170787BGUFOR4350

Mumbai