

# VISION CORPORATION LIMITED

2A, 2<sup>ND</sup> FLOOR, CITI MALL, NEW LINK ROAD, ANDHERI (WEST), MUMBAI 400053

TEL: +91-22-67255361, CIN: L24224MH1995PLC086135

EMAIL: [info@visioncorppltd.com](mailto:info@visioncorppltd.com) WEB: [www.visioncorppltd.com](http://www.visioncorppltd.com)

**Date: 12/11/2024**

**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 12<sup>th</sup> November 2024**

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. Tuesday November 12<sup>th</sup>, 2024, *inter-alia* has approved the Un-audited Financial Result of the company for the quarter and half year ended September 30, 2024.

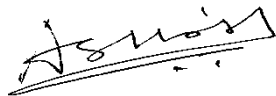
A copy of Un-Audited Financial Statement of the Company for the Half Year ended September, 2024 along with the Limited Review Report received from Statutory Auditor of the Company is enclosed herewith.

The Board Meeting Commenced on 04.00 p.m. and Concluded on 04.30 p.m. Kindly take the same on records and acknowledge the receipt.

Further to our letter dated September 27, 2024 regarding closure of trading window, we have to state that trading window for dealing in equity shares of the Company will open after 48 hours of declaration of Un-audited Financial Results for the half year ended September 30, 2024. The said Results declared on Tuesday November 12, 2024 today.

This is for your record and information.

**For Vision Corporation Limited**



Ashutosh Mishra  
Director  
DIN: 02019737



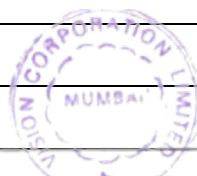
## VISION CORPORATION LIMITED

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 2024

		( Rs. in Lakhs )			
Sr. No.	Particulars	Ind AS Quarter ended 30.09.2024 (Unaudited)	Preceding 3 months ended 30.06.2024 (Unaudited)	Ind AS Quarter ended 30.09.2023 (Unaudited)	Current Year ended 31.03.2024 (Audited)
I.	Revenue from Operations	405.71	405.79	463.06	1,921.92
II.	Other Income	-	-	-	12.67
III.	Total Revenue ( I + II )	405.71	405.79	463.06	1,934.59
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	3.30	2.89	5.58	23.71
	(e) Excise Duty	-	-	-	-
	(f) Finance Costs	-	-	-	0.04
	(g) Depreciation and amortisation expenses	10.06	18.05	11.18	22.34
	(h) Other expenses	392.38	404.41	458.41	1,882.71
	<b>Total expenses (IV)</b>	405.74	425.35	475.17	1,928.80
V.	Profit / (Loss) before exceptional items of tax ( III - IV )	(0.04)	(19.56)	(12.11)	5.80
VI.	Exceptional Items	-	-	-	-
VII.	Profit / (Loss) before tax ( V - VI )	(0.04)	(19.56)	(12.11)	5.80
VIII.	<u>Tax Expenses:</u>				
	(a) Current Tax / (Credit)	-	-	-	4.56
	(b) Deferred Tax / (Credit)	-	-	-	-
IX.	Profit/(Loss) for the period after tax from continuing operations (VII-VIII)	(0.04)	(19.56)	(12.11)	1.24
X.	Profit / (Loss) from discontinuing operations	-	-	-	-
XI.	Tax Expense of discontinuing operations	-	-	-	-



XII.	Profit / (Loss) from discontinued operations (after tax) ( X - XI )	-	-	-	-
XIII.	<b>Profit / (Loss) for the period ( IX + XII )</b>	(0.04)	(19.56)	(12.11)	1.24
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) 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)	(0.04)	(19.56)	(12.11)	1.24
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	(0.00019)	(0.098)	(0.061)	0.006
	(2) Diluted	(0.00019)	(0.098)	(0.061)	0.006

**Notes :**

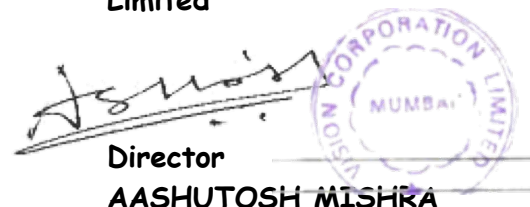
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The financial results of the company have been prepared in accordance with Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standard) (Amendment) Rules, 2015 prescribed under section 133 of the Companies Act, 2013, 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 12th, 2024

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

By Order of the Board  
For Vision Corporation  
Limited



Director  
**AASHUTOSH MISHRA**

Mumbai  
November 12, 2024

DIN: 02019737

## Vision Corporation Limited

Regd. Office : 2-A, 2ND FLOOR, CITI MALL, NEW LINK ROAD, ANDHERI - WEST, MUMBAI - 400 053

CIN : L24224MH1995PLC086135

Balance Sheet as on 30th September 2024

Particulars			Note	As on	As on	
				30.09.20 24	31.03.20 24	
				Amount in (Rs.) in Lakhs	Amount in (Rs.) in Lakhs	
<b>(I)</b>	<b>ASSETS</b>					
	<b>(1)</b>	<b>Non- Current Assets</b>				
		(a)	Property, Plant and Equipment	<b>2</b>	247.19	275.30
		(b)	Capital work-in- progress	<b>2</b>	-	-
		(c)	Investment Property	<b>2</b>	-	-
		(d)	Other Intangible Assets	<b>2</b>	-	-
		(e)	<b>Financial Assets</b>		-	
			(i) Investments	<b>3</b>	1.50	1.50
			(ii) Loans	<b>4</b>	-	-
			(iii) Others (to be specified)	<b>5</b>	-	-
		(f)	Deferred Tax Assets (net)		-	-
		(g)	Other Non Current Assets	<b>6</b>	1,948.57	1,948.57
					<b>2,197.26</b>	<b>2,225.37</b>
	<b>(2)</b>	<b>Current Assets</b>				
		(a)	Inventories	<b>7</b>	718.75	718.75
		(b)	<b>Financial Assets</b>			
			(i) Trade receivable	<b>8</b>	193.06	213.06
			(ii) Cash and cash equivalents	<b>9</b>	3.26	3.26
			(iii) Bank balances other than (iii) above	<b>10</b>	1.50	6.18
			(iv) Others	<b>11</b>	-	-
		(c)	Current Tax Assets (Net)	<b>11</b>	-	-

		(d)	Other current assets	<b>12</b>	140.83	140.83
					<b>1,057.40</b>	<b>1,082.08</b>
			<b>Total Assets</b>		<b>3,254.66</b>	<b>3,307.45</b>
<b>(II)</b>	<b><u>EQUITY AND LIABILITIES</u></b>					
	<b>(1)</b>	<b><u>Equity</u></b>				
		(a)	Equity Share Capital	<b>13</b>	1,997.01	1,997.01
		(b)	Other Equity	<b>14</b>	291.22	291.26
					<b>2,288.23</b>	<b>2,288.27</b>
	<b>(2)</b>	<b><u>Liabilities</u></b>				
		(1)	<b><u>Non-Current Liabilities</u></b>			
			(a) Financial Liabilities			
			(i) Borrowings	<b>15</b>	-	-
			(ii) Other Financial Liabilities	<b>16</b>	-	-
			(b) Deferred tax liabilities (Net)	<b>17</b>	-	-
		<b>(2)</b>	<b><u>Current Liabilities</u></b>			
			(a) Financial Liabilities			
			(i) Borrowings	<b>18</b>	106.18	106.18
			(ii) Trade Payable	<b>19</b>	405.20	418.39
			(iii) Other financial liabilities	<b>20</b>	-	-
			[other than those specified in item(c)]		-	-
			(b) Other Current Liabilities	<b>21</b>	455.05	494.61
			(c) Provisions	<b>22</b>	-	-
					<b>966.43</b>	<b>1,019.18</b>
			<b>Total Equity and Liabilities</b>		<b>3,254.66</b>	<b>3,307.45</b>



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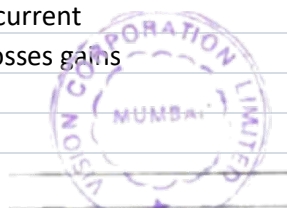
**For Vision Corporation Limited**

A handwritten signature in black ink, appearing to read "Ashutosh Mishra", is written over a horizontal line.



**Ashutosh Mishra**  
**Director**  
**DIN: 02019737**

<b>Cash flow statement, indirect</b>		
Particulars		6 months ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-04-2024
<b>B</b>	Date of end of reporting period	30-09-2024
<b>C</b>	Whether results are audited or unaudited	Unaudited
<b>D</b>	Nature of report standalone or consolidated	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory.</b>	
<b>Statement of cash flows</b>		
Whether cash flow statement is applicable on company		
<b>Cash flows from used in operating activities</b>		
	Profit before tax	0.04
<b>Adjustments for reconcile profit (loss)</b>		
	Adjustments for finance costs	0.000
	Adjustments for decrease (increase) in inventories	0.000
	Adjustments for decrease (increase) in trade receivables, current	20.000
	Adjustments for decrease (increase) in trade receivables, non-current	0.000
	Adjustments for decrease (increase) in other current assets	0.000
	Adjustments for decrease (increase) in other non-current assets	0.000
	Adjustments for other financial assets, non-current	0.000
	Adjustments for other financial assets, current	0.000
	Adjustments for other bank balances	0.000
	Adjustments for increase (decrease) in trade payables, current	-13.190
	Adjustments for increase (decrease) in trade payables, non-current	0.000
	Adjustments for increase (decrease) in other current liabilities	-39.560
	Adjustments for increase (decrease) in other non-current liabilities	0.000
	Adjustments for depreciation and amortisation expense	28.110
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000
	Adjustments for provisions, current	0.000
	Adjustments for provisions, non-current	0.000
	Adjustments for other financial liabilities, current	0.000
	Adjustments for other financial liabilities, non-current	0.000
	Adjustments for unrealised foreign exchange losses gains	0.000
	Adjustments for dividend income	0.000
	Adjustments for interest income	0.000

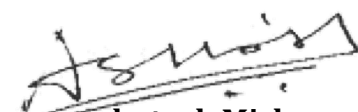


Adjustments for share-based payments	0.000
Adjustments for fair value losses (gains)	0.000
Adjustments for undistributed profits of associates	0.000
Other adjustments for which cash effects are investing or financing cash flow	0.000
Other adjustments to reconcile profit (loss)	-0.002
Other adjustments for non-cash items	0.000
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000
<b>Total adjustments for reconcile profit (loss)</b>	<b>-4.642</b>
<b>Net cash flows from (used in) operations</b>	<b>-4.680</b>
Dividends received	0.000
Interest paid	0.000
Interest received	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
<b>Net cash flows from (used in) operating activities</b>	<b>-4.680</b>
<b>Cash flows from used in investing activities</b>	
Cash flows from losing control of subsidiaries or other businesses	0.000
Cash flows used in obtaining control of subsidiaries or other businesses	0.000
Other cash receipts from sales of equity or debt instruments of other entities	0.000
Other cash payments to acquire equity or debt instruments of other entities	0.000
Other cash receipts from sales of interests in joint ventures	0.000
Other cash payments to acquire interests in joint ventures	0.000
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000
Proceeds from sales of property, plant and equipment	0.000
Purchase of property, plant and equipment	0.000
Proceeds from sales of investment property	0.000
Purchase of investment property	0.000
Proceeds from sales of intangible assets	0.000
Purchase of intangible assets	0.000
Proceeds from sales of intangible assets under development	0.000
Purchase of intangible assets under development	0.000
Proceeds from sales of goodwill	0.000
Purchase of goodwill	0.000
Proceeds from biological assets other than bearer plants	0.000
Purchase of biological assets other than bearer plants	0.000
Proceeds from government grants	0.000
Proceeds from sales of other long-term assets	0.000
Purchase of other long-term assets	0.000
Cash advances and loans made to other parties	0.000
Cash receipts from repayment of advances and loans made to other parties	0.000



Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000
Dividends received	0.000
Interest received	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
<b>Net cash flows from (used in) investing activities</b>	<b>0.000</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0.000
Payments from changes in ownership interests in subsidiaries	0.000
Proceeds from issuing shares	0.000
Proceeds from issuing other equity instruments	0.000
Payments to acquire or redeem entity's shares	0.000
Payments of other equity instruments	0.000
Proceeds from exercise of stock options	0.000
Proceeds from issuing debentures notes bonds etc	0.000
Proceeds from borrowings	0.000
Repayments of borrowings	0.000
Payments of finance lease liabilities	0.000
Payments of lease liabilities	0.000
Dividends paid	0.000
Interest paid	0.000
Income taxes paid (refund)	0.000
Other inflows (outflows) of cash	0.000
<b>Net cash flows from (used in) financing activities</b>	<b>0.000</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-4.680</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>0</b>
Effect of exchange rate changes on cash and cash equivalents	0.000
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-4.680</b>
Cash and cash equivalents cash flow statement at beginning of period	9.440
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>4.760</b>

**For Vision Corporation Limited**

  
**Ashutosh Mishra**  
Director  
DIN: 02019737  
Date : 12.11.2024





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# 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


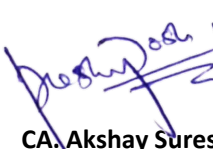
To,  
Board of Directors,  
Vision Corporation Limited,  
Mumbai – 400053.

We have reviewed the accompanying statement of unaudited financial results of Vision Corporation Limited for the period ended 30.9.2024. 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 :30.09.2024  
UDIN: 24170787BKATZT1246  
Place-Mumbai

# VISION CORPORATION LIMITED

2A, 2<sup>ND</sup> FLOOR, CITI MALL, NEW LINK ROAD, ANDHERI (WEST), MUMBAI 400053

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EMAIL: [info@visioncorpltd.com](mailto:info@visioncorpltd.com) WEB: [www.visioncorpltd.com](http://www.visioncorpltd.com)

**Date: 12/11/2024**

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

**Sub.: Declaration on Unmodified Opinion in the Auditor's Report for the half year ended September 30, 2024.**

**Ref: Scrip Code: 531668**

Dear Sir/Madam,

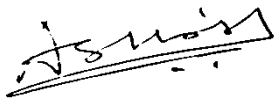
Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFDICMDt56D016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, have submitted the Auditor Report with unmodified opinion on the Standalone financial results for the half year ended on September 30, 2024.

This is for your information and records.

Kindly take the above information on your records.

Thanking you,

**For Vision Corporation Limited**



Ashutosh Mishra  
Executive Director  
DIN: 02019737

