



VISION CINEMAS LIMITED
CIN: L33129KA1992PLC013262

#14, 1st Floor, 6th Cross, Jayamahal Extension, Bangalore KA 560046 IN
Email : visiontechindia@yahoo.com Phone: +91 80 2333 8227 +91 80 2333 1074

Date: 14th November, 2023

To,
The General Manager
BSE Limited
P.J. Towers, Dalal Street,
Mumbai - 400 001

Dear Sir / Madam,

Sub.: Outcome of Board Meeting & Quarterly Financial Results for quarter ended on
30th September, 2023

Ref.: Scrip Code - 526441

In reference to our communication dated 06th November, 2023, we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following, as approved by the Board of Directors of the Company at the meeting held on i.e. 14th November, 2023 and at the registered office the same has been discussed.

1. Un-Audited Financial Results of the Company, both Standalone and Consolidated, for the quarter ended 30th September, 2023.

On 14th November 2023 the Meeting commenced at 05.30 P.M and ended at 9.45 PM.

Do acknowledge the receipt of same and disseminate the above announcement on BSE's Website.

Thanking You,

Bindiganavale Ranganasanth
Managing Director (DIN: 01763289)



PRADEEP KUMAR DEVARAJ & ASSOCIATES
CHARTERED ACCOUNTANTS

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 September 30, 2023

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 ended September 30, 2023 (“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. 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 that it contains any material misstatement.
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-appointment of Internal Auditors as required under section 138 of the said Act.



PRADEEP KUMAR DEVARAJ & ASSOCIATES CHARTERED ACCOUNTANTS

- 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/ evidences 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 Pradeep Kumar Devaraj & Associates.
Chartered Accountants
FRN.: 23317s



Pradeep Kumar Devaraj
(Proprietor)
M.No. : 242223

UDIN NO.: 23242223BGYITI7745

Date: 14/11/2023
Place: Bangalore



PRADEEP KUMAR DEVARAJ & 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 ended June 30, 2023 and for the period from April 01, 2023 to June 30, 2023 (“the Statement”), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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 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). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other 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 identified 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
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,



PRADEEP KUMAR DEVARAJ & ASSOCIATES CHARTERED ACCOUNTANTS

prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting 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 includes the interim financial results of the subsidiary, whose interim financial results reflect total revenue of Rs. Nil and total Net Loss after tax of Rs.4.25 Lakhs, total comprehensive Loss of Rs. 4.25 Lakhs for the quarter ended September 30, 2023 as considered in the consolidated unaudited financial results.

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

For Pradeep Kumar Devaraj & Associates.
Chartered Accountants
FRN.: 23317s



Pradeep Kumar Devaraj
(Proprietor)
M.No. : 242223

UDIN NO.: 23242223BGYITR6852
Dated: 14/11/2023

VISION CINEMAS LIMITED

(CIN-L33129KA1992PLC013262)

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(Rs. In lakhs)

Unaudited Consolidated Statement of Assets and Liabilities as at September 30, 2023

Particulars		Half Year ended	Year ended
		30.09.2023	31.03.2023
		Unaudited	Audited
A	Assets		
A (I)	Non-current Assets		
	Property, Plant & Equipment	116.78	127.12
	Capital Work in Progress	-	-
	Other Intangible Assets	-	-
	Non-Current Investments	-	-
	Financial Assets	-	-
	i) Investments	-	-
	ii) Others	-	-
	Defered Tax Assets (Net)	12.80	35.84
	Other Non Current Assets	10.56	10.57
	Sub total of Non-current Assets	140.14	173.52
A (II)	Current Assets		
	Inventories	-	-
	Financial Assets	-	-
	i) Investments	-	-
	ii) Trade Receivables	1,005.50	977.96
	iii) Cash & Cash Equivalents	9.25	4.52
	Other Current Assets	675.40	682.76
	Sub total of Current Assets	1,690.36	1,665.45
	Total Assets	1,830.50	1,838.97
B	Equities and Liabilities		
B (I)	Equity		
	Equity Share Capital	789.21	789.21
	Other Equity	54.40	72.65
	Share Warrants	-	-
	Total Equity	843.61	861.86
B (II)	Non-current Liabilities		
	Non-current Financial	-	-
	i) Borrowings	-	0.30
	Provisions	-	-
	Deferred Tax Liabilities (Net)	8.60	8.60
	Other Non-current Liabilities	-	-
	Total Non-current liabilities	8.60	8.90

B (III)	Current Liabilities		
	Financial		
	i) Trade Payable	142.71	128.63
	(a) Due to micro and small enterprises	-	-
	(b) Due to creditors other than micro and small enterprises	-	-
	ii) Other Financial Liabilities	-	-
	Other Current Liabilities	835.22	839.21
	Provisions	0.37	0.37
	Current Tax Liabilities	-	-
	Total Current Liabilities	978.30	968.21
	Total Equities and Liabilities	1,830.50	1,838.97

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(Rs. In lakhs)

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2023

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2023 (Unaudited)	30-06-2023 (Unaudited)	30-09-2022 (Audited)	30-09-2023 (Unaudited)	30-09-2022 (Audited)	31-03-2023 (Audited)
I.	Revenue from Operations	68.25	32.34	-	100.59	-	40.00
II.	Other Income	-	-	-	-	-	24.05
III.	Total Revenue (I + II)	68.25	32.34	0.00	100.59	0.00	64.05
IV.	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in Inventories of finished goods work-in-progress and	-	-	-	-	-	-
	Employee benefits expense	10.34	4.01	0.69	14.35	1.38	6.18
	Finance costs	0.00	-	-	0.00	-	0.02
	Depreciation and amortisation expense	5.16	5.16	0.91	10.33	1.83	20.65
	Other expenses	51.94	19.19	0.75	71.13	8.17	23.70
	Excise / GST on Sales	-	-	-	-	-	-
	Total expenses	67.44	28.36	2.35	95.81	11.38	50.55
V.	Profit before exceptional and extraordinary items and tax	0.81	3.98	(2.35)	4.78	(11.38)	13.50
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	0.81	3.98	(2.35)	4.78	(11.38)	13.50
VIII.	Extraordinary items	-	-	-	-	-	-
IX.	Profit before tax (VII- VIII)	0.81	3.98	(2.35)	4.78	(11.38)	13.50
X.	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	(31.12)
	(2) MAT Credit entitlement	-	-	-	-	-	-
XI.	Profit/(Loss) for the period from continuing operations	0.81	3.98	-2.35	4.78	-11.38	44.62
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)	0.81	3.98	(2.35)	4.78	(11.38)	44.62
XVI.	(1) Share of Profit from Associates	-	-	-	-	-	-
	(2) Minority Interest	-	-	-	-	-	-
XVII.	Profit / (Loss) for the period (XV + XVI)	0.81	3.98	(2.35)	4.78	(11.38)	44.62
XVIII.	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
XIX.	Total Comprehensive Income (after Tax) (XVII+XVIII)	0.81	3.98	(2.35)	4.78	(11.38)	44.62
XX.	Paid up Equity Share Capital	708.25	708.25	708.25	708.25	708.25	708.25
XXI.	Reserves excluding Revaluation Reserve	820.18	820.18	-	820.18	-	-
	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	0.01	0.06	(0.03)	0.07	(0.16)	0.63
	(2) Diluted	0.01	0.06	(0.03)	0.07	(0.16)	0.63

NOTES:

- The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 14/11/2023.
- 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: Bangalore
Date: 14/11/2023

For Vision Cinemas Limited



Anitha Vasanth
Director
DIN: 01763255

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(Rs. In lakhs)

Unaudited Statement of Assets and Liabilities as at September 30, 2023

Particulars		Half Year ended	Year ended
		30.09.2023	31.03.2023
		Unaudited	Audited
A	Assets		
A (I)	Non-current Assets		
	Property, Plant & Equipment	67.61	69.45
	Capital Work in Progress		
	Other Intangible Assets		
	Non-Current Investments		
	Financial Assets		
	i) Investments	4.99	4.99
	ii) Others		
	Defered Tax Assets (Net)		
	Other Non Current Assets	8.70	8.70
	Sub total of Non-current Assets	81.30	83.14
A (II)	Current Assets		
	Inventories		
	Financial Assets		
	i) Investments	-	-
	ii) Trade Receivables	1005.50	977.96
	iii) Cash & Cash Equivalents	8.59	3.87
	Other Current Assets	675.40	682.76
	Sub total of Current Assets	1,689.49	1,664.58
	Total Assets	1,770.79	1,747.72
B	Equities and Liabilities		
B (I)	Equity		
	Equity Share Capital	789.21	789.21
	Other Equity	756.76	743.48
	Share Warrants	-	-
	Total Equity	1,545.97	1,532.69
B (II)	Non-current Liabilities		
	Non-current Financial		
	i) Borrowings	-	0.30
	Provisions	-	-
	Deferred Tax Liabilities (Net)	8.60	8.60
	Other Non-current Liabilities		-
	Total Non-current liabilities	8.60	8.90

B (III)	Current Liabilities		
	Financial		
	i) Trade Payable	122.72	108.64
	(a) Due to micro and small enterprises	-	-
	(b) Due to creditors other than micro and small enterprises	-	-
	ii) Other Financial Liabilities	-	-
	Other Current Liabilities	93.50	97.49
	Provisions		
	Current Tax Liabilities		-
	Total Current Liabilities	216.22	206.13
	Total Equities and Liabilities	1,770.79	1,747.72

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(Rs. In lakhs)

Statement of Unaudited Financial Results for the Quarter and Half Year ended September 30, 2023


Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2023 (Unaudited)	30-06-2023 (Unaudited)	30-09-2022 (Audited)	30-09-2023 (Unaudited)	30-09-2022 (Audited)	31-03-2023 (Audited)
I.	Revenue from Operations	68.25	32.34	-	100.59	-	40.00
II.	Other Income	-	-	-	-	-	-
III.	Total Revenue (I + II)	68.25	32.34	0.00	100.59	0.00	40.00
IV.	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and	-	-	-	-	-	-
	Employee benefits expense	10.34	4.01	0.69	14.35	1.38	6.18
	Finance costs	0.00	-	-	0.00	-	-
	Depreciation and amortisation expense	0.91	0.91	0.91	1.83	1.83	3.65
	Other expenses	51.94	19.19	0.75	71.13	8.17	20.44
	Excise / GST on Sales	-	-	-	-	-	-
	Total expenses	63.19	24.11	2.35	87.31	11.38	30.27
V.	Profit before exceptional and extraordinary items and tax	5.06	8.23	(2.35)	13.29	(11.38)	9.73
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	5.06	8.23	(2.35)	13.29	(11.38)	9.73
VIII.	Extraordinary Items	-	-	-	-	-	-
IX.	Profit before tax (VII- VIII)	5.06	8.23	(2.35)	13.29	(11.38)	9.73
X.	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	(8.08)
	(2) MAT Credit entitlement	-	-	-	-	-	-
XI.	Profit/(Loss) for the period from continuing operations	5.06	8.23	-2.35	13.29	-11.38	17.81
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)	5.06	8.23	(2.35)	13.29	(11.38)	17.81
XVI.	(1) Share of Profit from Associates	-	-	-	-	-	-
	(2) Minority Interest	-	-	-	-	-	-
XVII.	Profit/(Loss) for the period (XV + XVI)	5.06	8.23	(2.35)	13.29	(11.38)	17.81
XVIII.	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
XIX.	Total Comprehensive Income (after Tax) (XVII+XVIII)	5.06	8.23	(2.35)	13.29	(11.38)	17.81
XX.	Paid up Equity Share Capital	708.25	708.25	708.25	708.25	708.25	708.25
XXI.	Reserves excluding Revaluation Reserve	820.18	820.18	-	820.18	-	-
	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	0.07	0.12	(0.03)	0.19	(0.16)	0.25
	(2) Diluted	0.07	0.12	(0.03)	0.19	(0.16)	0.25

NOTES:

- The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 14/11/2023.
- 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: Bangalore
Date: 14/11/2023

For Vision Cinemas Limited


Anitha Vasanth
Director
DIN: 01763255

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(Rs. In lakhs)

Cash Flow Statement as at September 30, 2023

Particulars	HALF YEAR ENDED	YEAR ENDED
	30.09.2023	31.03.2023
A. Cash Flow from Operating Activities		
Profit before Taxation and extraordinary items	13.29	9.73
Adjustments for Depreciation	1.83	3.65
Interest Income	-	-
Interest expenses	0.00	-
Transition in provisions in Usefullife as per Companies Act 2013		
Operating Profit before working capital changes	15.11	13.38
Changes in Working Capital:		
Increase/(Decrease) in Trade Payables	14.08	(12.76)
Increase/(Decrease) in Long Term Provisions	-	-
Increase/(Decrease) in Short Term Provisions	-	-
Increase/(Decrease) in Other Liabilities	(3.99)	-
Increase/(Decrease) in Non - Current Liabilities		-
(Increase)/Decrease in Trade Receivables	(27.54)	(24.92)
(Increase)/Decrease in Short term Loans and advances	-	-
(Increase)/Decrease in Long Term Loans and advances	-	-
(Increase)/Decrease in Other Current assets	7.36	24.83
Cash generated from Operations	5.02	0.54
Taxes paid (Net of refunds)	-	-
Net cash generated from operations before extraordinary items	5.02	0.54
Net cash generated from operating activities	5.02	0.54
B. Cash Flow from Investing Activities		
Purchase of Tangible/Intangible Assets	-	-
Reinstatement of Fixed Assets on account of	-	-
(Increase)/Decrease in Other Non Current liabilities	-	5.34
Dividend Received	-	-
Interest Received	-	-
Net Cash from Investing Activities	-	5.34
C. Cash flow from Financing Activities		
Interest paid	(0.00)	-
Issue of Share warrants		
Borrowings repiad	-0.29	
Increase/(Repayment) of borrowings	-	(4.04)
Net cash raised in Financing activities	(0.29)	(4.04)
Net increase in cash and cash equivalents	4.72	1.85
Opening Balance of Cash and Cash Equivalents	3.87	2.02
Closing Balance of Cash and Cash Equivalents	8.59	3.87

Anitha

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(Rs. In lakhs)

Consolidated Cash Flow Statement as at September 30, 2023

Particulars	HALF YEAR ENDED	YEAR ENDED
	30.09.2023	31.03.2023
A. Cash Flow from Operating Activities		
Profit before Taxation and extraordinary items	4.78	13.51
Adjustments for Depreciation	10.33	20.65
Interest Income	-	-
Interest expenses	0.00	0.02
Transition in provisions in Usefullife as per Companies Act 2013		
Operating Profit before working capital changes	15.11	34.18
Changes in Working Capital:		
Increase/(Decrease) in Trade Payables	14.08	(36.98)
Increase/(Decrease) in Long Term Provisions	-	-
Increase/(Decrease) in Short Term Provisions	-	-
Increase/(Decrease) in Other Liabilities	(3.99)	(1.85)
Increase/(Decrease) in Non - Current Liabilities	-	-
(Increase)/Decrease in Trade Receivables	(27.54)	(24.92)
(Increase)/Decrease in Short term Loans and advances	-	-
(Increase)/Decrease in Long Term Loans and advances	-	-
(Increase)/Decrease in Other Current assets	7.29	24.83
Cash generated from Operations	4.94	(4.73)
Taxes paid (Net of refunds)	-	-
Net cash generated from operations before extraordinary items	4.94	(4.73)
Net cash generated from operating activities	4.94	(4.73)
B. Cash Flow from Investing Activities		
Purchase of Tangible/Intangible Assets	-	-
Reinstatement of Fixed Assets on account of	-	-
(Increase)/Decrease in Other Non Current liabilities	-	10.67
Dividend Received	-	-
Interest Received	-	(0.02)
Net Cash from Investing Activities	-	10.66
C. Cash flow from Financing Activities		
Interest paid	(0.00)	-
Issue of Share warrants	-	-
Borrowings repiad	(0.29)	-
Increase/(Repayment) of borrowings	-	(4.04)
Net cash raised in Financing activities	(0.29)	(4.04)
Net increase in cash and cash equivalents	4.65	1.89
Opening Balance of Cash and Cash Equivalents	4.60	2.71
Closing Balance of Cash and Cash Equivalents	9.25	4.60

Amith