

VIL/SEC/BSE/2223/2022.11/04

Monday, November 14, 2022

✓  
THE MANAGER  
DEPARTMENT OF CORPORATE SERVICES  
BSE LIMITED  
FLOOR-25, PHIROZE JEEJEEBHOY TOWERS  
DALAL STREET  
MUMBAI-400001

Subject: **UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2022**

Dear Sir,

Please find enclosed herewith a copy of Unaudited Standalone Financial Statements for the second quarter and half year ended on 30th day of September, 2022, along with review 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 14-11-2022 at 12.00 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. 14th day of November, 2022 commenced at 2.30 p.m. and concluded at 4.45 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**

  
**(ARVIND SHARMA)**  
Managing Director  
DIN: 00012177



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-700001

Vintron Informatics Limited

Regd. Office & Work : D-107 & 108, 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

**Standalone Unaudited Financial Results for the Second Quarter and Half Year ended on 30th September 2022**

(Rs. in Lakhs)

PART-I						
Statement of Standalone Unaudited Results for the Quarter Ended 30/09/2022						
Particulars	FOR THE QUARTER ENDED			FOR THE HALF YEAR ENDED		YEAR ENDED
	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
1	<b>Income From Operations</b>					
	a) Net Sales/Income from Operations	483.19	814.79	429.71	1,297.98	1,710.10
	b) Other Operating Income	-	-	-	-	-
	<b>Total Operating Income (Net)</b>	<b>483.19</b>	<b>814.79</b>	<b>429.71</b>	<b>1,297.98</b>	<b>1,710.10</b>
2	Other Income	104.88	2.84	2.74	107.72	8.72
3	<b>Total Income (1+2)</b>	<b>588.07</b>	<b>817.63</b>	<b>432.45</b>	<b>1,405.70</b>	<b>1,718.82</b>
4	<b>Expenses</b>					
	a) Cost of materials consumed	385.40	634.87	198.09	1,020.27	1,243.08
	b) Purchase of Stock-in-trade	(2.54)	18.39	14.24	15.85	27.99
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.45	42.39	124.33	44.84	86.70
	d) Employee benefits expense	49.17	46.56	67.72	95.73	199.70
	e) Finance Costs	3.91	3.63	(0.42)	7.54	19.37
	f) Depreciation and amortisation expense	11.47	11.46	31.77	22.93	86.99
	g) Other expenses (any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	46.72	42.35	37.28	89.07	141.57
	<b>Total Expenses</b>	<b>496.58</b>	<b>799.65</b>	<b>473.01</b>	<b>1,296.23</b>	<b>1,811.76</b>
5	<b>Profit / (Loss) from Operations before exceptional / extraordinary items and tax expenses (3-4)</b>	<b>91.49</b>	<b>17.98</b>	<b>(40.56)</b>	<b>109.47</b>	<b>(92.94)</b>
6	Exceptional / Extraordinary Items (Profit of Sale of PPE)	-	-	(88.15)	-	(88.15)
7	<b>Profit / (Loss) from operations after exceptional / extraordinary items, before tax expenses (5+6)</b>	<b>91.49</b>	<b>17.98</b>	<b>(128.71)</b>	<b>109.47</b>	<b>(181.09)</b>
8	Tax expense	-	-	-	-	0.25
9	<b>Net Profit / (Loss) from operations after tax expenses (7+8)</b>	<b>91.49</b>	<b>17.98</b>	<b>(128.71)</b>	<b>109.47</b>	<b>(181.34)</b>
10	<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	-	-	-	-	-
11	<b>Total comprehensive income for the period comprising profit / (loss) and other Comprehensive Income for the period</b>	<b>91.49</b>	<b>17.98</b>	<b>(128.71)</b>	<b>109.47</b>	<b>(181.34)</b>
12	Paid-up equity share capital (Face Value Re. 1/- each)	783.66	783.66	783.66	783.66	783.66
13	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	(1,940.07)
14.i	<b>Earning per share (before extraordinary items) (of Rs.1/- each) (not annualised):</b>					
	(a) Basic	0.12	0.02	(0.05)	0.14	(0.14)
	(b) Diluted	0.12	0.02	(0.05)	0.14	(0.14)
14.ii	<b>Earning per share (after extraordinary items) (of Rs. 1/- each) (not annualised):</b>					
	(a) Basic	0.12	0.02	(0.16)	0.14	(0.23)
	(b) Diluted	0.12	0.02	(0.16)	0.14	(0.23)

**Notes:**

- The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards Amendment Rules, 2016.
- The above unaudited financial results have been reviewed by the Audit Committee in its meeting held on 14th November, 2022 and then approved by the Board of Directors in its meeting held on 14th November, 2022
- Previous period's figures have been regrouped / rearranged wherever necessary.
- The Company operates in a single segment: manufacturing, trading and sale of electronic security & surveillance products.

Place: New Delhi  
Date: 14-11-2022



For and on behalf of the Board  
VINTRON INFORMATICS LIMITED

(ARVIND SHARMA)  
Managing Director  
DIN: 00012177

**Vintron Informatics Limited**

**VINTRON INFORMATICS LIMITED**  
Standalone Unaudited Statement of Assets and Liabilities

# Vintron

	(Rs. In Lacs)	
Particulars	As at 30.09.2022	As at 31.03.2022
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	27.93	26.44
(b) Right to use Assets	81.12	103.24
(c) Capital work-in-progress	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	0.37	0.37
(f) Intangible Assets under development	-	-
(g) Financial Assets		
(i) Investments	-	-
(ii) Loans	13.20	15.02
(iii) Others	74.79	74.79
(h) Other non-current assets	14.45	14.52
<b>Total Non-Current Assets</b>	<b>211.86</b>	<b>234.38</b>
<b>Current assets</b>		
(a) Inventories	161.49	309.22
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	63.34	163.69
(iii) Cash and cash equivalents	8.58	17.29
(iv) Bank balances other than (ii) above	-	-
(v) Loans	-	-
(vi) Others	7.79	14.44
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	-	8.75
<b>Total Current Assets</b>	<b>241.20</b>	<b>513.39</b>
<b>Total Assets</b>	<b>453.06</b>	<b>747.77</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	783.66	783.66
(b) Other Equity	(1,830.59)	(1,940.07)
<b>Total Equity</b>	<b>(1,046.93)</b>	<b>(1,156.41)</b>
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,063.64	1,087.87
(ii) Other financial liabilities	33.13	53.13
(b) Provisions	-	86.84
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>1,096.77</b>	<b>1,227.83</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	263.16	501.54
(iii) Lease liabilities	40.40	41.91
(iii) Other financial liabilities	69.31	82.66
(b) Other current liabilities	30.35	44.60
(c) Provisions	-	5.63
(d) Current Tax Liabilities (Net)	-	-
<b>Total Current Liabilities</b>	<b>403.22</b>	<b>676.35</b>
<b>Total Liabilities</b>	<b>453.06</b>	<b>747.77</b>

For and on behalf of the Board  
VINTRON INFORMATICS LIMITED



(ARVIND SHARMA)  
Managing Director  
DIN: 00012177

**Vintron Informatics Limited**

Place: New Delhi  
Date: 14-11-2022

Regd. Office & Work : D-107 & 108, 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 Unaudited Cash Flow Statements**

Particulars		(Rs. In Lacs)	
		Half Year ended on 30/09/2022	Half Year ended on 30/09/2021
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit before tax	109.47	(195.25)
	Adjusted for :		
	Depreciation & Amortisation	22.93	63.32
	Sundry Balances Written back (Net)	(106.51)	-
	Loss on Sale of Property, Plant and Machinery	-	88.15
	Lease Rent Paid	(26.40)	(26.40)
	Interest income	(0.67)	(2.75)
	Interest cost	7.54	19.37
	<b>Operating Profit before Working Capital Changes</b>	<b>6.36</b>	<b>(53.56)</b>
	Adjusted for :		
	Trade & Other Receivables	89.04	13.63
	Inventories	147.73	210.00
	Trade Payable	(103.24)	(1.69)
	Other financial liabilities	12.44	(3.50)
	Other current liabilities	(35.16)	307.61
	Provisions	(92.47)	(2.41)
	<b>Cash Generated from Operations</b>	<b>18.35</b>	<b>523.64</b>
	<b>Net Cash from Operating Activities</b>	<b>24.71</b>	<b>470.08</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Sale of Property, Plant and Machinery	-	61.10
	Purchase of Property, Plant and Machinery	(2.32)	(0.71)
	Interest Received	0.67	2.75
	<b>Net Cash used in Investing Activities</b>	<b>(1.65)</b>	<b>63.14</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds/ (Repayment) of Long Term Borrowings (Net)	(24.23)	(518.97)
	Interest Paid	(7.54)	(19.37)
	<b>Net Cash used in Financing Activities</b>	<b>(31.77)</b>	<b>(538.34)</b>
	<b>Net increase in Cash and Cash Equivalents</b>	<b>(8.71)</b>	<b>(5.12)</b>
	<b>Cash and Cash Equivalents as at beginning of the year</b>	<b>17.29</b>	<b>11.88</b>
	<b>Cash and Cash Equivalents as at end of the year</b>	<b>8.58</b>	<b>6.76</b>

Particulars	Half Year ended on 30/09/2022	Half Year ended on 30/09/2021
<b>Note to Cash Flow Statement:</b>		
1 Components of cash and cash equivalents		
<b>Balances with banks</b>		
Current accounts	4.51	3.20
Cash on hand	4.07	3.56
<b>Cash and cash equivalents considered in the cash flow statement</b>	<b>8.58</b>	<b>6.76</b>

The above Statement Of Cash Flows has been prepared in accordance with the 'Indirect method' as set out in Indian Accounting Standard - 7 on 'Statement of Cash Flows' as specified in (Indian Accounting Standard) Amendment Rules, 2016

The note referred to above forms an integral part of the financial statements



For and on behalf of the Board  
**VINTRON INFORMATICS LIMITED**

(ARVIND SHARMA)  
Managing Director  
DIN: 00012177

Place: New Delhi  
Date: 14-11-2022

**Vintron Informatics Limited**

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E-mail : vil\_vintron@hotmail.com, Website : www.vintroninformatics.com

GSTIN : 07AAACV1596K1ZZ, CIN : L72100DL1991PLC045276



**Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to date Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**THE BOARD OF DIRECTORS OF VINTRON INFORMATICS LIMITED**

We have reviewed the accompanying statement of standalone unaudited (the 'Statement') financial results of **VINTRON INFORMATICS LIMITED** (the 'Company') for the quarter ended 30 September 2022 and the year to date results for the period 01 April 2022 to 30 September 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

The 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'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

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 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, subject to the impact of the matter described in "Basis of Modified Conclusion" para herein under, 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.

**Basis for Modified Conclusion**

- 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, profit for the period would have been lower by Rs. 13.82 lacs (cumulative figure amounted to Rs. 232.84 lacs) with a corresponding increase in financial liabilities.*





**O P BAGLA & CO LLP**  
CHARTERED ACCOUNTANTS

Regd. Office :  
B-225, 5<sup>th</sup> Floor, Okhla Indl. Area  
Phase - 1, New Delhi - 110020  
Ph.: 011-47011850, 51, 52, 53  
E-mail : admin@opbco.in  
Website : www.opbco.in

2. Certain receivables 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.

**Emphasis of Matter**

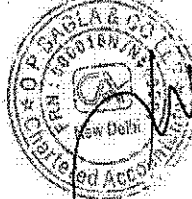
1. During the period under review, the company has written off various debit balances including Trade receivables to tune of Rs. 28.63 lacs. In addition, credit balances (including foreign parties) to the tune of Rs. 135.14 lacs has been written back. In view of the management, aforesaid balances are no longer receivables and payables, consequently the same have been written off/written back and net Rs. 106.51 lacs have been shown as other income in the statement of Profit and Loss.
2. We draw out attention to the fact that the net worth of the company stands eroded and its Current Liabilities are greater than current assets. 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.

**Other Matter**

The financial results of the Company for the quarter ended June 30, 2022, year ended March 31, 2022 and comparative financial results for the quarter and half year ended September 30, 2021 included in this standalone financial results, are based on the previously reviewed/audited statutory financial results of the Company, prepared in accordance with the Companies (Accounting Standards) Rules, 2006 and reviewed/audited by the previous auditors, whose review reports for the quarter ended June 30, 2022, comparative quarter and half year ended September 30, 2021 and audit report for the year ended March 31, 2022 expressed an modified opinion on financial result.

PLACE : NEW DELHI  
DATED : 14.11.2022  
UDIN : 22510841BDBHAU7256

For O P BAGLA & CO LLP  
CHARTERED ACCOUNTANTS  
ICAI FIRM REGN. NO. 000018/N/500091



(NITIN JAIN)  
PARTNER  
M.No. 510841

**VINTRON INFORMATICS LIMITED**

CIN: L72100DL1991PLC045276

Registered Office: D-107 & 108, Okhla Industrial Area, Phase-I, New Delhi-110020  
Phcne: EPABX – 43740000; Fax: +91-11-43740040; Email: vil\_vintron@hotmail.com  
Website: www.vintroninformatic.com

**Standalone Unaudited Financial Results for the Second Quarter and Half Year ended on 30th September 2022**

(Rs. in Lakhs)

Statement of Standalone Unaudited Results for the Quarter Ended 30/09/2022							
PART-I	Particulars	FOR THE QUARTER ENDED			FOR THE HALF YEAR ENDED		YEAR ENDED
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
1	<b>Income From Operations</b>						
	a) Net Sales/Income from Operations	483.19	814.79	429.71	1,297.98	608.48	1,710.10
	b) Other Operating Income	-	-	-	-	-	-
	<b>Total Operating Income (Net)</b>	<b>483.19</b>	<b>814.79</b>	<b>429.71</b>	<b>1,297.98</b>	<b>608.48</b>	<b>1,710.10</b>
2	Other Income	104.88	2.84	2.74	107.72	2.99	8.72
3	<b>Total Income (1+2)</b>	<b>588.07</b>	<b>817.63</b>	<b>432.45</b>	<b>1,405.70</b>	<b>611.47</b>	<b>1,718.82</b>
4	<b>Expenses</b>						
	a) Cost of materials consumed	385.40	634.87	198.09	1,020.27	309.99	1,243.06
	b) Purchase of Stock-in-trade	(2.54)	18.39	14.24	15.85	16.82	27.99
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.45	42.39	124.33	44.84	150.04	86.70
	d) Employee benefits expense	49.17	46.56	67.72	95.73	100.89	199.70
	e) Finance Costs	3.91	3.63	(0.42)	7.54	19.37	25.75
	f) Depreciation and amortisation expense	11.47	11.46	31.77	22.93	63.32	86.99
	g) Other expenses (any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	46.72	42.35	37.28	89.07	58.34	141.57
	<b>Total Expenses</b>	<b>496.58</b>	<b>799.65</b>	<b>473.01</b>	<b>1,296.23</b>	<b>718.57</b>	<b>1,811.76</b>
5	<b>Profit / (Loss) from Operations before exceptional / extraordinary items and tax expenses (3-4)</b>	<b>91.49</b>	<b>17.98</b>	<b>(40.56)</b>	<b>109.47</b>	<b>(107.10)</b>	<b>(92.94)</b>
6	Exceptional / Extraordinary Items (Profit of Sale of PPE)	-	-	(88.15)	-	(88.15)	(88.15)
7	<b>Profit / (Loss) from operations after exceptional / extraordinary items, before tax expenses (5+6)</b>	<b>91.49</b>	<b>17.98</b>	<b>(128.71)</b>	<b>109.47</b>	<b>(195.25)</b>	<b>(181.09)</b>
8	Tax expense	-	-	-	-	-	0.25
9	<b>Net Profit / (Loss) from operations after tax expenses (7+8)</b>	<b>91.49</b>	<b>17.98</b>	<b>(128.71)</b>	<b>109.47</b>	<b>(195.25)</b>	<b>(181.34)</b>
10	<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	-	-	-	-	-	-
11	<b>Total comprehensive income for the period comprising profit / (loss) and other Comprehensive Income for the period</b>	<b>91.49</b>	<b>17.98</b>	<b>(128.71)</b>	<b>109.47</b>	<b>(195.25)</b>	<b>(181.34)</b>
12	Paid-up equity share capital (Face-Value Re.1/- each)	783.66	783.66	783.66	783.66	783.66	783.66
13	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	(1,940.07)
14.i	<b>Earning per share (before extraordinary items) (of Rs.1/- each) (not annualised):</b>						
	(a) Basic	0.12	0.02	(0.05)	0.14	(0.14)	(0.12)
	(b) Diluted	0.12	0.02	(0.05)	0.14	(0.14)	(0.12)
14.ii	<b>Earning per share (after extraordinary items) (of Rs.1/- each) (not annualised):</b>						
	(a) Basic	0.12	0.02	(0.16)	0.14	(0.25)	(0.23)
	(b) Diluted	0.12	0.02	(0.16)	0.14	(0.25)	(0.23)



**VINTRON INFORMATICS LIMITED**  
**Standalone Unaudited Statement of Assets and Liabilities**

	(Rs. In Lacs)	
Particulars	As at 30.09.2022	As at 31.03.2022
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	27.93	26.44
(b) Right to use Assets	81.12	103.24
(c) Capital work-in-progress	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	0.37	0.37
(f) Intangible Assets under development	-	-
(g) Financial Assets	-	-
(i) Investments	13.20	15.02
(ii) Loans	74.79	74.79
(iii) Others	14.45	14.52
(h) Other non-current assets	211.86	234.38
<b>Total Non-Current Assets</b>		
<b>Current assets</b>		
(a) Inventories	161.49	309.22
(b) Financial Assets	-	-
(i) Investments	63.34	163.69
(ii) Trade receivables	8.58	17.29
(iii) Cash and cash equivalents	-	-
(iv) Bank balances other than (ii) above	-	-
(v) Loans	7.79	14.44
(vi) Others	-	-
(c) Current Tax Assets (Net)	-	8.75
(d) Other current assets	241.20	513.39
<b>Total Current Assets</b>	<b>453.06</b>	<b>747.77</b>
<b>Total Assets</b>	<b>453.06</b>	<b>747.77</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	783.66	783.66
(b) Other Equity	(1,830.59)	(1,940.07)
<b>Total Equity</b>	<b>(1,046.93)</b>	<b>(1,156.41)</b>
<b>Non-current liabilities</b>		
(a) Financial Liabilities	-	-
(i) Borrowings	1,063.64	1,087.87
(ii) Other financial liabilities	33.13	53.13
(b) Provisions	-	86.84
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>1,096.77</b>	<b>1,227.83</b>
<b>Current liabilities</b>		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	263.16	501.54
(iii) Lease liabilities	40.40	41.91
(iii) Other financial liabilities	69.31	82.66
(b) Other current liabilities	30.35	44.60
(c) Provisions	-	5.63
(d) Current Tax Liabilities (Net)	-	-
<b>Total Current Liabilities</b>	<b>403.22</b>	<b>676.35</b>
<b>Total Liabilities</b>	<b>453.06</b>	<b>747.77</b>





**VINTRON INFORMATICS LIMITED**  
**Standalone Unaudited Cash Flow Statements**

		(Rs. In Lacs)	
Particulars		Half Year ended on 30/09/2022	Half Year ended on 30/09/2021
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit before tax	109.47	(195.25)
	Adjusted for :		
	Depreciation & Amortisation	22.93	63.32
	Sundry Balances Written back (Net)	(106.51)	-
	Loss on Sale of Property, Plant and Machinery	-	88.15
	Lease Rent Paid	(26.40)	(26.40)
	Interest income	(0.67)	(2.75)
	Interest cost	7.54	19.37
	<b>Operating Profit before Working Capital Changes</b>	<b>6.36</b>	<b>(53.56)</b>
	Adjusted for :		
	Trade & Other Receivables	89.04	13.63
	Inventories	147.73	210.00
	Trade Payable	(103.24)	(1.69)
	Other financial liabilities	12.44	(3.50)
	Other current liabilities	(35.16)	307.61
	Provisions	(92.47)	(2.41)
	<b>Cash Generated from Operations</b>	<b>18.35</b>	<b>523.64</b>
	<b>Net Cash from Operating Activities</b>	<b>24.71</b>	<b>470.08</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Sale of Property, Plant and Machinery	-	61.10
	Purchase of Property, Plant and Machinery	(2.32)	(0.71)
	Interest Received	0.67	2.75
	<b>Net Cash used in Investing Activities</b>	<b>(1.65)</b>	<b>63.14</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds/ (Repayment) of Long Term Borrowings (Net)	(24.23)	(518.97)
	Interest Paid	(7.54)	(19.37)
	<b>Net Cash used in Financing Activities</b>	<b>(31.77)</b>	<b>(538.34)</b>
	<b>Net increase in Cash and Cash Equivalents</b>	<b>(8.71)</b>	<b>(5.12)</b>
	Cash and Cash Equivalents as at beginning of the year	17.29	11.88
	Cash and Cash Equivalents as at end of the year	8.58	6.76

Particulars		Half Year ended on 30/09/2022	Half Year ended on 30/09/2021
<b>Note to Cash Flow Statement:</b>			
1 Components of cash and cash equivalents			
<b>Balances with banks</b>			
	Current accounts	4.51	3.20
	Cash on hand	4.07	3.56
	<b>Cash and cash equivalents considered in the cash flow statement</b>	<b>8.58</b>	<b>6.76</b>

The above Statement Of Cash Flows has been prepared in accordance with the 'Indirect method' as set out in Indian Accounting Standard - 7 on 'Statement of Cash Flows' as specified in (Indian Accounting Standard) Amendment Rules, 2016

The note referred to above forms an integral part of the financial statements

