

Date:-September 08, 2022

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Streets
Mumbai-400001

Scrip Code: 540205

Sub:- Corrigendum to the Outcome of Board Meeting held on September 03, 2022

Dear Sir,

This is in continuation to our earlier letter dated September 03, 2022 about “**Outcome of Board Meeting held on September 03, 2022**” in which Board considered and approved the restated Financial Statements for the year ended March 31, 2022 with restated Financial Results for the quarter and half year ended September 30, 2021.

Board has restated the Financial Results for the quarter and half year ended September 30, 2021 due to applicability of IND AS 116, Leases. This resulted in Correction of material error in implementation of IND AS 116, Leases and initial recognition of security deposits as per IND AS 109, Financial Instruments.

A copy of the aforesaid Standalone Financial Results is annexed for your reference after the application of IND AS 116 as mentioned above.

This is for your information and record.

Thanking you

Yours faithfully

For Aditya Vision Limited

**akanksha
arya**

**Akanksha Arya
Company Secretary**

Digitally signed by akanksha arya
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ADITYA VISION LIMITED
CIN - L32109BR1999PLC008783
STATEMENT OF UNAUDITED ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2021

(All amounts in Rupees Crores,
unless otherwise stated)

	PARTICULARS	30-Sep-21	31-Mar-21
		(Unaudited)	(Audited)
	Assets		
(1)	Non-current assets		
	(a) Property, Plant and Equipment		
	Property, Plant and Equipment	25.90	24.65
	ROU	99.18	105.40
	(b) Capital work-in-progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
	(g) Financial Assets		
	(i) Investments	0.13	0.13
	(ii) Trade receivables		
	(iii) Loans		
	(iv) Others (to be specified)		
	(h) Deferred tax assets (net)		
	(i) Other non-current assets	0.04	1.84
	Total Non-Current Assets	125.25	132.02
(2)	Current Assets		
	(a) Inventories	191.78	196.61
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	0.56	0.37
	(iii) Cash and cash equivalents	22.04	22.25
	(iv) Bank balances other than (iii) above		
	(v) Loans	13.52	0.72
	(vi) Others (to be specified)		
	(c) Current Tax Assets (Net)		
	(d) Other current assets	36.46	38.12
	Total Current Assets	264.36	258.07
	Total Assets	389.61	390.09
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	12.03	12.03
	(b) Other Equity	41.87	37.40
	Total Equity	53.90	49.43
(1)	LIABILITIES		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	9.52	8.73
	(ii) Lease Liability	106.46	107.65
	(iii) Trade payables		
	(iv) Other financial liabilities (other than those specified in item (b), to be specified)		
	(b) Provisions		
	(c) Deferred tax liabilities (Net)	1.21	-1.33
	(d) Other non-current liabilities		
	Total Non-Current Liabilities	117.19	115.05
(2)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	56.54	75.46
	(ii) Lease Liability	4.64	5.89
	(iii) Trade payables		
	(iv) Other financial liabilities (other than those specified in item (c))	150.07	133.35
	(b) Other current liabilities	1.56	2.73
	(c) Provisions		
	(d) Current tax liabilities (Net)	5.71	8.18
	Total Current Liabilities	218.52	225.61
	Total Equity and Liabilities	389.61	390.09

Place : Patna
Date: 03.09.2022


Yashvardhan Sinha
(Managing Director)
(DIN-01636599)


Dhananjay Singh
(Chief Financial Officer)

ADITYA VISION LIMITED
CIN - L32109BR1999PLC000783
STATEMENT OF UNAUDITED RESTATED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2021

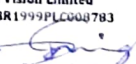
(All amounts in Rupees Crores, unless otherwise stated)

	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations (Gross)	220.81	235.06	166.03	456.67	351.09	906.88
	Less: Taxes	30.72	42.29	29.36	81.01	63.70	158.89
	Revenue from operations (Net)	182.09	193.57	136.67	375.66	288.19	747.99
II	Other income	0.32	0.20	7.11	0.52	13.22	3.77
III	Total revenue (I+II)	182.41	193.77	143.78	376.18	301.41	751.76
IV	Expenses						
	(a) Cost of materials consumed						
	(b) Purchases of stock-in-trade	207.20	103.63	153.09	310.91	222.28	668.45
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-53.15	57.90	-27.00	4.83	38.82	-12.33
	(d) Employee benefits expense	6.27	7.50	4.92	13.77	9.84	24.83
	(e) Finance costs	0.77	2.71	2.59	3.48	5.17	17.01
	(f) Depreciation & Amortisation Exps on Other Fixed Assets	0.50	0.64	0.55	1.22	1.10	2.28
	on ROU	3.10	3.12	2.67	6.22	5.29	10.54
	(g) Operating & Other expenses	10.16	0.94	6.03	19.10	14.05	13.67
	Total expenses	175.01	184.52	142.85	359.53	296.55	724.45
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	7.40	9.25	0.93	16.65	4.86	27.31
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before extraordinary items and tax (V ± VI)	7.40	9.25	0.93	16.65	4.86	27.31
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit / (Loss) before tax (VII ± VIII)	7.40	9.25	0.93	16.65	4.86	27.31
X	Tax expense:						
	(a) Current Tax	3.21	2.50	0.89	5.71	2.51	8.18
	(b) Deferred tax	0.01	0.04	0.02	0.05	0.05	-1.30
		3.22	2.54	0.91	5.76	2.56	6.88
XI	Profit/(Loss) from continuing operations (IX ± X)	4.18	6.71	0.02	10.89	2.30	20.43
XII	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit / (Loss) for the Period (XI ± XIV)	4.18	6.71	0.02	10.89	2.30	20.43
XVI	Other Comprehensive Income (after tax)						
	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 or loss	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax on realising to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI)	4.18	6.71	0.02	10.89	2.30	20.43
XVIII	Paid up Equity share capital (Face value of Rs. 10/- each)	120,285,000.00	120,285,000.00	120,285,000.00	120,285,000.00	120,285,000.00	120,285,000.00
XIX	I. Earnings per share (before extraordinary items)						
	(a) Basic	3.47	5.58	0.02	9.05	1.91	16.98
	(b) Diluted	3.47	5.58	0.02	9.05	1.91	16.98
	ii. Earnings per share (after extraordinary items)						
	(a) Basic	3.47	5.58	0.02	9.05	1.91	16.98
	(b) Diluted	3.47	5.58	0.02	9.05	1.91	16.98

Place: Patna
Date: 03.09.2022


Yashvardhan Sinha
(Managing Director)
DIN: 01636599

For Aditya Vision Limited
CIN - L32109BR1999PLC000783


Dhyananjay Singh
(Chief Financial officer)


ADITYA VISION LIMITED
CIN - L32109BR1999PLC008783
UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30 ,2021

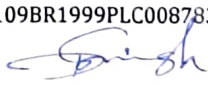
(All amounts in Rupees Crores, unless otherwise stated)

	30-Sep-21	30-Sep-20
	(Unaudited)	(Unaudited)
Cash Flows from Operating Activities		
Profit before taxation	16.65	4.86
Adjustments for:		
Depreciation & Amortisation	7.44	6.39
Investment income	-0.52	-13.22
Finance Cost	3.48	5.17
IPO Issue Expenses W/off	0.04	0.04
Profit / (Loss) on the sale of property, plant & equipment	-	-
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-7.49	-17.35
(Increase) / Decrease in inventories	4.83	38.82
Increase / (Decrease) in trade payables	-2.42	-25.16
Cash generated from operations	22.01	-0.45
Income taxes paid	-8.18	-4.53
Net cash from operating activities	13.83	-4.98
Cash flows from investing activities		
Business acquisitions, net of cash acquired		
Purchase of property, plant and equipment (inc ROU)	-2.47	-128.70
Proceeds from sale of equipment	-	-
Long Term Investment		
Investment income	0.52	13.22
Net cash used in investing activities	-1.95	-115.48
Cash flows from financing activities		
Proceeds/Buy Back from issue of share capital including Premium	-	0.01
Finance Cost	-3.48	-5.17
Dividends Paid	-6.01	-3.01
Lease Liability	-1.19	107.65
Proceeds/(Repayment) from Borrowings	-1.41	54.80
Net cash used in financing activities	-12.09	154.28
Net increase in cash and cash equivalents	-0.21	33.82
Cash and cash equivalents at beginning of period	22.25	15.92
Cash and cash equivalents at end of period	22.04	49.74

Place-Patna
Date- 03.09.2022

For Aditya Vision Limited
L32109BR1999PLC008783


Yashovardhan Sinha
(Managing Director)
01636599


Dhananjay Singh
(Chief Financial Officer)

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

Review Report to Board of Directors of Aditya Vision Limited

1. We have reviewed the accompanying statement of audited restated financial results of Aditya Vision Limited (the "Company") for the quarter ended September 30, 2021 and year to date from April 1, 2021 to September 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") which has been restated on account of implementation of IND AS 116.
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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours Faithfully

For Nirmal & Associates
Chartered Accountants


Anshant Maitin
Partner

Firm registration No. 002523C
Membership No. 079995 of 2000



UDIN:- 22079995ARJNBS1905

Place: Patna

Date: 03rd September, 2022