

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 nine months ended December 31, 2021.

Board has restated the Financial Results for the quarter and nine months ended December 31, 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

Digitally signed by akanksha arya
DN: c=IN, o=Personal,
pseudonym=db31e2f6c84483fd018703238d
5d724b1511c44f153f729708b7395f9bd003bf,
postalCode=802160, st=BIHAR,
serialNumber=0a2c147bf493a6075aa72fded9
Ed2564b3d970e7681f7e1305052875376e411
, cn=akanksha arya
Date: 2022.09.08 15:50:06 +05'30'

Akanksha Arya
Company Secretary

ADITYA VISION LIMITED
CIN - L32109BR1999PLC008783
UNAUDITED RESTATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

(Figures in crores)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations (Gross)	316.54	220.81	297.64	773.21	649.53	906.88
	Less: Taxes	53.56	30.72	50.60	134.57	114.30	158.89
	Revenue from operations (Net)	262.98	189.09	247.04	638.64	535.23	747.99
II	Other income	0.32	0.32	7.66	0.84	20.88	3.77
III	Total revenue (I+II)	263.30	189.41	254.70	639.48	556.11	751.76
IV	Expenses						
	(a) Cost of materials consumed						
	(b) Purchases of stock-in-trade	229.59	207.28	255.07	540.50	477.35	668.45
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-7.19	-53.15	-35.41	-2.36	3.41	-12.33
	(d) Employee benefits expense	6.02	6.27	7.20	20.59	17.04	24.83
	(e) Finance costs	3.71	0.77	3.76	7.19	8.93	17.01
	(f) Depreciation and amortisation expense						
	On Other Assets	0.60	0.58	0.54	1.82	1.64	2.28
	On ROU	3.14	3.10	2.66	9.36	7.95	10.54
	(g) Operating & Other expenses	6.34	10.16	12.05	25.44	26.10	13.67
	Total expenses	243.01	175.01	245.87	602.54	542.42	724.45
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	20.29	7.40	8.83	36.94	13.69	27.31
VI	Exceptional Items						
VII	Profit / (Loss) before extraordinary items and tax (V ± VI)	20.29	7.40	8.83	36.94	13.69	27.31
VIII	Extraordinary Items						
IX	Profit / (Loss) before tax (VII ± VIII)	20.29	7.40	8.83	36.94	13.69	27.31
X	Tax expense:						
	(a) Current Tax	4.10	3.21	2.99	9.81	5.50	8.18
	(b) Deferred tax	0.01	0.01	0.02	0.06	0.07	-1.30
		4.11	3.22	3.01	9.87	5.57	6.88
XI	Profit/(Loss) from continuing operations (IX ± X)	16.18	4.18	5.82	27.07	8.12	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)	16.18	4.18	5.82	27.07	8.12	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 relating to items that will be reclassified to profit or loss						
XVII	Total Comprehensive income for the period (XV+XVI)	16.18	4.18	5.82	27.07	8.12	20.43
XVIII	Paid up Equity share capital (Face value of Rs. 10/- each)	12.03	12.03	12.03	12.03	12.03	12.03
XIX	I. Earnings per share (before extraordinary items)						
	(a) Basic	13.45	3.47	4.84	22.50	6.75	16.97
	(b) Diluted	13.45	3.47	4.84	22.50	6.75	16.97
	II. Earnings per share (after extraordinary items)						
	(a) Basic	13.45	3.47	4.84	22.50	6.75	16.97
	(b) Diluted	13.45	3.47	4.84	22.50	6.75	16.97

For Aditya Vision Limited
CIN - L32109BR1999PLC008783

Yashvardhan Sinha
(Managing Director)
DIN - U1636599

Dhananjay Singh
(Chief Financial Officer)

Place: Patna
Date: 03.09.2022

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

To
Board of Directors
Aditya Vision Limited
Aditya House, M 20, Road No. 26
S K Nagar, Patna-800001, Bihar

1. We have reviewed the accompanying statement of audited restated financial results of **M/s Aditya Vision Limited (the "Company")** for the quarter and nine months ended December 31, 2021 and year to date results for the period April 01, 2021 to December 31, 2021 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, as amended, 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 the 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). This statement requires that we plan and perform the review to obtain moderate assurance as to whether the statement is 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 stated in paragraph 3 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 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.

Yours Faithfully

For Nirmal & Associates
Chartered Accountants (FRN 002523C)


Anshu Maitin
Partner

Membership No. 079995 of 2000

UDIN- 22079995 A252055036

Place- Patna

Date- 03rd September, 2022

