

**Date- November 07, 2025**BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400001National Stock Exchange of India Limited  
Exchange Plaza  
Bandra Kurla Complex, Bandra (East)  
Mumbai- 400051**Scrip Code: 540205****Symbol-AVL****Sub:- Outcome of Board Meeting and submission of Unaudited Financial Results for the quarter and half year ended September 30, 2025****Dear Sir(s)**

In Compliance of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held on Friday, November 07, 2025 has considered and approved the Unaudited Financial Results for the quarter and half year ended September 30, 2025.

A copy of the aforesaid Unaudited Financial Results along with Auditor's Review Report is annexed for your reference.

The meeting of the Board of Directors commenced at 02:30 PM and concluded at 02:55 PM.

This is for your information and record.

**Thanking you****Yours faithfully****For Aditya Vision Limited**Akanksha  
AryaDigitally signed by  
Akanksha Arya  
Date: 2025.11.07 15:01:02  
+05'30'**Akanksha Arya**  
**Company Secretary**

**ADITYA VISION LIMITED**  
CIN - L32109BR1999PLC008783  
**STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2025**

(All amounts in INR crores)

	PARTICULARS	30-Sep-25	31-Mar-2025 (Audited)
	<b>ASSETS</b>		
<b>(1)</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment		
	Property, Plant and Equipment	116.81	106.02
	Right-of-use-assets	167.72	162.11
	(b) Capital work-in-progress	5.75	6.25
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
	(g) Financial Assets		
	(i) Investments		
	(ii) Trade receivables		
	(iii) Loans		
	(iv) Others (to be specified)	50.82	26.41
	(h) Deferred tax assets (net)	8.22	7.74
	(i) Other non-current assets		
	(j) Non-Current tax assets (net)	-	1.73
	<b>Total Non-Current Assets</b>	<b>349.32</b>	<b>310.26</b>
<b>(2)</b>	<b>Current Assets</b>		
	(a) Inventories	675.52	698.16
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	0.38	0.31
	(iii) Cash and cash equivalents	19.32	26.11
	(iv) Bank balances other than (iii) above	83.16	95.23
	(v) Loans	1.96	3.67
	(vi) Others (to be specified)		
	(c) Current Tax Assets (Net)		
	(d) Other current assets	69.87	89.69
	<b>Total Current Assets</b>	<b>850.21</b>	<b>913.17</b>
	<b>Total Assets</b>	<b>1,199.53</b>	<b>1,223.43</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share capital	12.87	12.86
	(b) Other Equity	626.03	570.79
	<b>Total Equity</b>	<b>638.90</b>	<b>583.65</b>
<b>(1)</b>	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Lease liabilities	188.97	181.09
	(iii) Trade payables		
	(iv) Other financial liabilities		
	(b) Provisions		
	(c) Deferred tax liabilities (Net)		
	(d) Other non-current liabilities		
	<b>Total Non-Current Liabilities</b>	<b>188.97</b>	<b>181.09</b>
<b>(2)</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	201.29	278.35
	(ii) Lease liabilities	22.30	20.97
	(iii) Trade payables	135.76	148.67
	(iv) Other financial liabilities	0.20	3.99
	(b) Other current liabilities	8.56	4.15
	(c) Provisions	0.60	0.55
	(d) Current tax liabilities (Net)	2.94	2.01
	<b>Total Current Liabilities</b>	<b>371.66</b>	<b>458.69</b>
	<b>Total Equity and Liabilities</b>	<b>1,199.53</b>	<b>1,223.43</b>

Yashovardhan Sinha  
Digitally signed by Yashovardhan Sinha  
Date: 2025.11.07 14:40:31 +05'30'

Yashovardhan Sinha  
(Managing Director)  
(DIN-01636599)

Vikash Kumar

Vikash Kumar  
(Chief Financial Officer)

Digitally signed by Vikash Kumar  
Date: 2025.11.07 14:42:10 +05'30'

Place : Patna  
Date: 07.11.2025

**ADITYA VISION LIMITED**  
CIN - L32109BR1999PLC008783  
**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2025**

(All amounts in INR crores, except EPS)

	Particulars	Quarter ended			Half Year ended		Year ended (Audited)
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
I	Revenue from operations	457.50	940.23	375.85	1,397.73	1,264.63	2,259.77
II	Other income	2.17	1.72	1.85	3.89	3.53	7.78
III	<b>Total revenue (I+II)</b>	<b>459.67</b>	<b>941.95</b>	<b>377.70</b>	<b>1,401.62</b>	<b>1,268.16</b>	<b>2,267.55</b>
IV	Expenses						
	(a) Cost of materials consumed						
	(b) Purchases of stock-in-trade	516.88	645.16	389.63	1,162.04	1,077.35	2,169.73
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-128.27	150.90	-71.75	22.63	-5.97	-265.02
	(d) Employee benefits expense	17.12	21.31	13.53	38.43	34.10	71.02
	(e) Finance costs	9.86	8.87	5.56	18.73	12.35	31.70
	(f) Depreciation & Amortisation Expenses	10.29	9.21	10.37	19.50	18.57	37.02
	(g) Operating & Other expenses	17.09	33.13	14.38	50.22	43.96	79.98
	<b>Total expenses</b>	<b>442.97</b>	<b>868.58</b>	<b>361.72</b>	<b>1,311.55</b>	<b>1,180.36</b>	<b>2,124.43</b>
V	<b>Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)</b>	<b>16.70</b>	<b>73.37</b>	<b>15.98</b>	<b>90.07</b>	<b>87.80</b>	<b>143.12</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before extraordinary items and tax (V ± VI)</b>	<b>16.70</b>	<b>73.37</b>	<b>15.98</b>	<b>90.07</b>	<b>87.80</b>	<b>143.12</b>
VIII	Extraordinary items	-	-	-	-	-	-
IX	<b>Profit / (Loss) before tax (VII ± VIII)</b>	<b>16.70</b>	<b>73.37</b>	<b>15.98</b>	<b>90.07</b>	<b>87.80</b>	<b>143.12</b>
X	Tax expense:						
	(a) Current Tax	4.20	18.47	4.02	22.67	22.10	39.01
	(b) Deferred tax	-0.22	-0.26	-0.25	-0.48	0.41	-1.38
		<b>3.98</b>	<b>18.21</b>	<b>3.77</b>	<b>22.20</b>	<b>22.51</b>	<b>37.63</b>
XI	<b>Profit/(Loss) from continuing operations (IX +X)</b>	<b>12.72</b>	<b>55.16</b>	<b>12.21</b>	<b>67.87</b>	<b>65.29</b>	<b>105.49</b>
XII	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	<b>Profit / (Loss) from discontinuing operations (after tax) (XII XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit / (Loss) for the Period (XI ± XIV)</b>	<b>12.72</b>	<b>55.16</b>	<b>12.21</b>	<b>67.87</b>	<b>65.29</b>	<b>105.49</b>
XVI	Other Comprehensive Income (after tax)						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(i) 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	<b>Total Comprehensive income for the period ( XV+XVI)</b>	<b>12.72</b>	<b>55.16</b>	<b>12.21</b>	<b>67.87</b>	<b>65.29</b>	<b>105.49</b>
XVIII	<b>Paid up Equity share capital (Face value of Re. 1/- each)</b>	<b>12.86</b>	<b>12.86</b>	<b>12.86</b>	<b>12.86</b>	<b>12.86</b>	<b>12.86</b>
XIX	i. Earnings per share (before extraordinary items)						
	(a) Basic	0.99	4.29	0.95	5.27	5.09	8.21
	(b) Diluted	0.98	4.27	0.95	5.25	5.08	8.16
	ii. Earnings per share (after extraordinary items)						
	(a) Basic	0.99	4.29	0.95	5.27	5.09	8.21
	(b) Diluted	0.98	4.27	0.95	5.25	5.08	8.16

**Yashovardhan Sinha**

Digitally signed by  
Yashovardhan Sinha  
Date: 2025.11.07  
14:40:57 +05'30'

**Yashovardhan Sinha**  
(Managing Director)  
(DIN - 01636599)

**Vikash Kumar**

Digitally signed  
by Vikash Kumar  
Date: 2025.11.07  
14:41:45 +05'30'

**Vikash Kumar**  
(Chief Financial officer)

Place : Patna  
Date: 07.11.2025

**ADITYA VISION LIMITED**  
**CIN - L32109BR1999PLC008783**  
**CASH FLOW STATEMENT AS AT SEPTEMBER 30, 2025**

(All amounts in INR crores)

Particulars	30-Sep-25	30-Sep-24
<b>Cash Flows from Operating Activities</b>		
Profit before tax	90.07	87.80
<b>Adjustments for:</b>		
Depreciation & amortisation expenses	19.50	18.57
Interest income	-3.90	-3.53
Interest expenses	18.73	12.35
Share based payment expenses/Retirement provision	-0.60	1.34
Assets written off		4.00
<b>Working capital changes:</b>		
(Increase) / Decrease in trade receivables	-0.07	0.13
(Increase) / Decrease in inventories	22.63	-5.98
(Increase) / Decrease in other assets	21.57	-26.92
Increase / (Decrease) in trade payables	-12.90	20.35
Increase / (Decrease) in other liabilities	0.62	0.45
Cash generated from operations	155.65	108.56
Income taxes paid	-20.00	-17.50
<b>Net cash from operating activities</b>	<b>135.65</b>	<b>91.06</b>
<b>Cash flows from investing activities</b>		
Business acquisitions, net of cash acquired		
Purchase of property, plant and equipment	-14.92	-16.25
Proceeds from sale of equipment		
Proceeds from Other Non Current Assets	-12.41	-3.18
Investment income	3.90	3.36
<b>Net cash used in investing activities</b>	<b>-23.43</b>	<b>-16.06</b>
<b>Cash flows from financing activities</b>		
Proceeds/Buy Back from issue of share capital including Premium	0	0.47
Interest Paid	-9.25	-12.35
Dividends Paid	-12.62	-11.58
Lease liabilities	-20.08	-7.55
Proceeds/(Repayment) from Borrowings	-77.06	-42.15
<b>Net cash used in financing activities</b>	<b>-119.01</b>	<b>-73.15</b>
<b>Net increase in cash and cash equivalents</b>	<b>-6.79</b>	<b>1.85</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>26.11</b>	<b>17.55</b>
<b>Cash and cash equivalents at end of period</b>	<b>19.32</b>	<b>19.39</b>

Place-Patna  
Date-07.11.2025

Digitally signed by  
Yashovardhan  
Sinha  
Date: 2025.11.07  
14:41:15 +05'30'

**Yashovardhan Sinha**  
(Managing Director)  
(DIN-01636599)

Digitally signed by  
Vikash Kumar  
Date: 2025.11.07  
14:42:27 +05'30'

**Vikash Kumar**  
(Chief Financial Officer)

## Notes to Standalone Financial Results:

1. The above results for the quarter and half year ended September 30, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the respective meetings held on 07.11.2025.
2. The Financial Results have been reviewed by the Auditors appointed for this purpose as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements).
3. These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (IND AS) prescribed under Section 133 of the Companies Act 2013 as amended and other recognized accounting practices and policies to the extent possible.
4. The Company's business activity falls within a single primary business segment of retail of electronic products. As such reporting is done on a single segment basis.
5. Sale of Company's products are seasonal in nature and hence it is not comparable sequentially.
6. The Financial Results of the company is also available on stock exchange website and on the company website [www.adityavision.in](http://www.adityavision.in).

**For Aditya Vision Limited**  
**CIN- L32109BR1999PLC008783**

**Yashovardhan Sinha**  
Digitally signed by  
Yashovardhan Sinha  
Date: 2025.11.07  
14:41:29 +05'30'

**Vikash Kumar**  
Digitally signed by Vikash  
Kumar  
Date: 2025.11.07 14:42:42  
+05'30'

**Place-Patna**  
**Date- 07.11.2025**

**Yashovardhan Sinha**  
**(Managing Director)**  
**DIN - 01636599**

**Vikash Kumar**  
**(Chief Financial Officer)**

## Limited Review Report

To,  
The Board of Directors,  
Aditya Vision Limited

1. We have reviewed the accompanying statement of unaudited financial results of **M/s Aditya Vision Limited** (the "Company") for the quarter ended September 30, 2025 year to date from **April 1, 2025 to September 30, 2025** (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").
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.

Patna  
This 7<sup>th</sup> November, 2025

**For Nirmal & Associates  
Chartered Accountants**



*Nishant*  
**CA Nishant Maitin: Partner**  
**Membership No. 079995 of 2000**  
**UDIN: 25079995BMISYY9403**