VISION CORPORATION LIMITED

2A, 2ND FLOOR, CITI MALL, NEW LINK ROAD, ANDHERI (WEST), MUMBAI 400053
TEL: +91-22-67255361, CIN: L24224MH1995PLC086135
EMAIL: info@visioncorpltd.com WEB: www.visioncorpltd.com

Date: 5th November, 2026

To,
The Manager,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Tower
Dalal Street
Mumbai: 400001

BSE Scrip Code: 531668

Sub: Outcome of the Board Meeting held today i.e 5th November, 2026

Dear Sir/Ma'am,

The Board of Directors of the Company in its meeting held today i.e. Thursday, 5th November, 2026, *inter-alia* has approved the following:

1. Pursuant to the provision of clause 33 of Listing Regulations (LODR) 2015, Un - audited Financial Result of the company for the quarter and half year ended 30th September, 2026.

   A copy of Un-audited Financial Statement of the Company for the quarter and half year ended 30th September, 2026 along with the Limited Review Report received from Statutory Auditor for the corresponding period is enclosed herewith.

The Board Meeting commenced at 04:00 p.m. and concluded at 05:00 p.m. Kindly take the same on records and acknowledge the receipt.

It is hereby also intimated that the date of re-opening of trading window will be as per the following details:

Closure of Trading Window from	**Closure of Trading Window till**	**Purpose of closure of trading window**
01/10/2026	07/11/2026	Declaration of Un-audited Financial Results of the Company for the quarter and half year ended 30th September, 2026

This is for your record and information.

For **Vision Corporation Limited**

Ashutosh Mishra
Director
DIN: 02019737

BHASIN HOTA & CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

on Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors

Vision Corporation Limited
2A, 2nd Floor, Citi Mall, New Link Road, Andheri (West), Mumbai – 400053

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Vision Corporation Limited ("the Company") for the quarter ended 30th September 2026 and the year to date results for the period from 1st April 2026 to 30th September 2026 ("the Statement"), together with the Statement of Assets and Liabilities as at 30th September 2026 and the Cash Flow Statement for the half year then ended, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"). The Statement has been initialled by us for identification purposes.

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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 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.

Conclusion

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 Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Bhasin Hota & Co. Regd. No. 509935E

Office No.4, 1st Floor, Girija Bhavan, Sahar Village Road,
Opp. Hotel Prestige Treat, Andheri (E), Mumbai - 400069.
+91 97028 95049 bhasinhota90@gmail.com

Other Matter

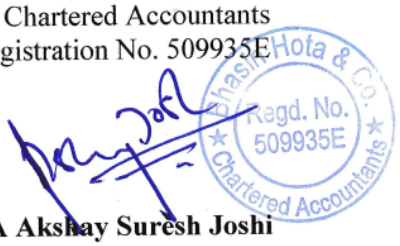
5. The Statement includes comparative figures, which have been dealt with as follows:

   (a) Quarter ended 30th September 2025: reviewed by us, and we expressed an unmodified conclusion thereon.

   (b) Year ended 31st March 2026 and Balance Sheet as at 31st March 2026: taken from the audited financial statements of the Company.

   Our conclusion is not modified in respect of these matters.

For Bhasin Hota & Co.
Chartered Accountants
Firm Registration No. 509935E



CA Akshay Suresh Joshi
Partner
Membership No. 170787
UDIN: **26170787TWLVPJ5144**

Place: Mumbai
Date: 5th November 2026

VISION Corporation Limited
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Unaudited Financial Results for the quarter ended 30th September 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Ind AS (Year to Date) Period ended 30.09.2026 (Unaudited)	Ind AS Quarter ended 30.09.2026 (Unaudited)	Preceding 3 months ended 30.06.2026 (Unaudited)	Ind AS Quarter ended 30.09.2025 (Unaudited)	Current Year ended 31.03.2026 (Audited)
I.	Revenue from Operations	-	-	-	-	25.59
II.	Other Income	-	-	-	-	0.39
III.	Total Revenue (I + II)	-	-	-	-	25.98
IV.	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Empoyee benefits expenses	4.04	1.72	2.32	3.30	12.88
	(e) Excise Duty	-	-	-	-	-
	(f) Finance Costs	-	-	-	-	0.08
	(g) Depreciation and amortisation expenses	12.86	6.45	6.41	9.06	42.26
	(h) Other expenses	41.66	41.66	-	5.14	38.20
	Total expenses (IV)	58.56	49.83	8.73	17.49	93.42
V.	Profit / (Loss) before exceptional items of tax (III - IV)	(58.56)	(49.83)	(8.73)	(17.49)	(67.44)
VI.	Exceptional Items	-	-	-	-	-
VII.	Profit / (Loss) before tax (V - VI)	(58.56)	(49.83)	(8.73)	(17.49)	(67.44)
VIII.	Tax Expenses:					
	(a) Current Tax / (Credit)	-	-	-	-	-
	(b) Deferred Tax / (Credit)	-	-	-	-	-
IX.	Profit/(Loss) for the period after tax from continuing operations (VII-VIII)	(58.56)	(49.83)	(8.73)	(17.49)	(67.44)
X.	Profit / (Loss) from discontinuing operations	-	-	-	-	-
XI.	Tax Expense of discontinuing operations	-	-	-	-	-
XII.	Profit / (Loss) from discontinued operations (after tax) (X - XI)	-	-	-	-	-
XIII.	**Profit / (Loss) for the period (IX + XII)**	(58.56)	(49.83)	(8.73)	(17.49)	(67.44)
XIV.	Other Comprehensive Income					
	(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 relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV.	Total Comprehensive income for the period (XIII+XIV) (Comprising Profit/(Loss) and OCI)	(58.56)	(49.83)	(8.73)	(17.49)	(67.44)
XVI.	Paid - up Equity Share Capital	1,997.01	1,997.01	1,997.01	1,997.01	1,997.01
	(Face Value of Rs. 10/- per share)					
XVII.	Earnings per share					
	(1) Basic	(0.2932)	(0.2495)	(0.0437)	(0.088)	(0.338)
	(2) Diluted	(0.2932)	(0.2495)	(0.0437)	(0.088)	(0.338)

Notes :

1 The financial results of the company have been prepared in accordance with Indian Accounting Statndard (Ind AS) notified under the Companies (Indian Accounting Standard) (Amendment) Rules.2015 prescribed under section 133 of the Companies Act, 2013,and other Recognised Accounting Practices and Policies to the extend applicable.

2 The above Financial results has been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on November 4th, 2026

3 Previous period's figures have been regrouped/recast/reclassified wherever necessary.

By Order of the Board
For Vision Corporation Limited

VISION CORPORATION LTD MUMBAI

Director
AASHUTOSH MISHRA
DIN: 02019737

Mumbai
November 5, 2026

VISION Corporation Limited
Regd Office :
2/A, Citimall, New Link Road, Andheri (West), Mumbai -400053.
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Balance Sheet as on 30th September 2026

Particulars				Note	As on 30.09.2026 Amount in (Rs.) in Lakhs	As on 31.03.2026 Amount in (Rs.) in Lakhs
(I)	**ASSETS**					
	(1)	**Non-Current Assets**				
		(a)	Property, Plant and Equipment	**2**	147.98	160.84
		(b)	Capital work-in-progress	**2**	-	-
		(c)	Investment Property	**2**	-	-
		(d)	Other Intangible Assets	**2**	-	-
		(e)	**Financial Assets**		-	
			(i) Investments	**3**	-	-
			(ii) Loans	**4**	-	-
			(iii) Others (to be specified)	**5**	-	-
		(f)	Deferred Tax Assets (net)		-	-
		(g)	Other Non Current Assets	**6**	139.38	86.03
					287.36	**246.87**
	(2)	**Current Assets**				
		(a)	Inventories	**7**	718.75	718.75
		(b)	**Financial Assets**			
			(i) Trade receivable	**8**	262.44	262.44
			(ii) Cash and cash equivalents	**9**	1.23	0.05
			(iii) Bank balances other than (iii) above	**10**	1.80	1.18
			(iv) Others	**11**	-	-
		(c)	Current Tax Assets (Net)	**11**	-	-
		(d)	Other current assets	**12**	267.33	179.51
					1,251.55	**1,161.93**
			Total Assets		**1,538.92**	**1,408.80**
(II)	**EQUITY AND LIABILITIES**					
	(1)	**Equity**				
		(a)	Equity Share Capital	**13**	1,997.01	1,997.01
		(b)	Other Equity	**14**	(1,295.29)	(1,236.73)
					701.72	**760.28**
	(2)	**Liabilities**				
		(1)	**Non-Current Liabilities**			
			(a) Financial Liabilities			
			(i) Borrowings	**15**	-	-
			(ii) Other Financial Liabilities	**16**	-	-
			(b) Deferred tax liabilities (Net)	**17**	-	-
					-	**-**
		(2)	**Current Liabilities**			
			(a) Financial Liabilities			
			(i) Borrowings	**18**	181.01	179.21
			(ii) Trade Payable	**19**	475.71	432.04
			(iii) Other financial liabilities	**20**	-	-

			[other than those specified in item(c)]		-	
			(b) Other Current Liabilities	**21**	166.35	37.27
			(c) Provisions	**22**	14.12	-
					837.20	**648.52**
			Total Equity and Liabilities		**1,538.92**	**1,408.80**
					-0.00	**-0.00**
				For and on Behalf on Board of Directors		
Mumbai				**AASHUTOSH MISHRA**		
November 5, 2026				**Director**		
				DIN: 02019737		

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Vision Corporation Limited

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2026

Rs in Lakhs

Particulars		Half year ended 30.09.2026 (Unaudited)	Year ended 31.03.2026 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES :			
Net Profit / (Loss) before tax and extraordinary items :		(58.56)	(67.44)
Adjustment for :			
Non Operating Income		-	-
Depreciation		12.86	42.26
Finance Costs		-	-
Other Adjustments		-	
Operating Profit before Working capital changes		**(45.70)**	**(25.18)**
Adjustment for :			
Trade receivables		(0.00)	(127.43)
Short-term loans and advances, Other Current Assets		(87.82)	(1.98)
Trade Payables		43.67	1.31
Other Current Liabilities / Provisions		143.20	(147.84)
Cash Generated from Operations		**53.35**	**(301.12)**
Direct Tax Provision / (Paid)		-	-
Net cash from operating activities	**A**	**53.35**	**(301.12)**
CASH FLOW FROM INVESTING ACTIVITIES			
(Purchase)/ Sale of Fixed Assets		0.00	-
(Purchase)/ Sale of Investments		-	1.80
Non - current Assets (net)		(53.35)	261.59
Long - term loans and advances		-	-
Net Cash from / (Used in) Investing activities	**B**	**(53.35)**	**263.39**
CASH FLOW FROM FINANCING ACTIVITIES			
Net Proceeds from Issue of Share Capital including Security Premium		-	-
Net Proceeds / (Repayment) of Short-term Borrowings (Unsecured)		1.80	34.77
Net Proceeds / (Repayment) of Long-term Borrowings / Other Long Term Liabilities		-	-
Finance cost		-	-
Net Cash from / (Used in) Financing activities	**C**	**1.80**	**34.77**
Net Increase / (Decrease) in Cash and Cash equivalents (A+B+C)		**1.80**	**(2.95)**
Cash and Cash Equivalents (Opening)		1.23	4.18
Cash and Cash Equivalents (Closing)		3.03	1.23
Control (Opening + Net movement - Closing)		0.00	

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Notes:

1. Prepared under the indirect method (Ind AS 7) from the Balance Sheet as at 30.09.2026 and 31.03.2026 and the Statement of Profit and Loss for the half year ended 30.09.2026. Amounts in Rs. Lakhs

2. Cash and cash equivalents comprise cash on hand and balances with banks (including bank balances shown separately in the Balance Sheet), consistent with the cash flow statement for the year ended 31.03.2026.

3. Comparative figures are those of the audited cash flow statement for the year ended 31.03.2026 (12 months) and are not comparable with the six-month period.

4. Previous period's figures have been regrouped / recast / reclassified wherever necessary.

For and on behalf of Board of Directors
Vision Corporation Limited





Ashutosh Mishra
Director
DIN : 02019737
Date : 05.11.2026
Place : Mumbai

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Statement of Standalone Unaudited Results for the quarter ended 30th September, 2026

(Rs. in Lakhs)

Particulars	Quarter ended 30.09.2026 (Unaudited)	Quarter ended 30.09.2025 (Unaudited)
Total Income from Operations (Net)	-	-
Net Profit / (Loss) for the period (before Tax, Exceptional items)	**(49.83)**	**(17.49)**
Net Profit / (Loss) for the period before Tax (after Exceptional items)	**(49.83)**	**(17.49)**
Net Profit / (Loss) for the period after tax (after Exceptional items)	**(49.83)**	**(17.49)**
Equity Share Capital	**1,997.01**	**1,997.01**
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet as of 31.03.2026	-	**1,311.80**
Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations) -		
1. Basic	**(0.2495)**	(0.0876)
2. Diluted	**(0.2495)**	(0.0876)

NOTE : The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Bombay Stock Exchange website www.bseindia.com and at Company's website at www.visioncorpltd.com

For Vision Corporation Limited

VISION CORPORATION LTD MUMBAI

Director
AASHUTOSH MISHRA
DIN: 02019737

Mumbai,

November 5th , 2026