Date- November 01, 2026

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400 001

National Stock Exchange of India Limited
Exchange Plaza
Bandra Kurla Complex, Bandra (East)
Mumbai- 400051

Scrip Code: 540205

Symbol-AVL

Subject: **Corrigendum to the Statement of Unaudited Financial Results for the Quarter and Half-Year Ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

This is to inform that the Board of Directors of the Company, at its meeting held on October 30, 2026, approved the Statement of Unaudited Financial Results for the quarter and half-year ended September 30, 2026 and the same was submitted to the Stock Exchange pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Subsequently, it was noticed that because of rounding off all financial figures in crore inadvertently earning per share also got rounded off. As such, we are filing Q2, H1 FY 27 financial result with corrected earning per share.

All other key financial figures remain same.

We regret the inconvenience caused, if any.

The revised Statement of Unaudited Financial Results for the quarter and half-year ended September 30, 2026 incorporating the aforesaid corrections is being submitted herewith.

Kindly take the same on record.

Thanking you

Yours faithfully

For Aditya Vision Limited

Akanksha Arya

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Akanksha Arya
Company Secretary

ADITYA VISION LIMITED
CIN - L32109BR1999PLC008783
BALANCE SHEET AS AT SEPTEMBER 30, 2026

(All amounts in INR crores)

PARTICULARS	As at September 30, 2026 Unaudited	As at March 31, 2026 Audited
ASSETS		
(A) Non-current assets		
(a) Property, Plant and Equipment	136	131
(b) Right-of-use assets	230	195
(c) Capital work-in-progress	7	6
(d) Financial Assets		
(i) Other financial assets	48	46
(e) Deferred tax assets (net)	9	9
(f) Non-Current tax assets (net)	5	5
Total Non-Current Assets (A)	**435**	**392**
(B) Current Assets		
(a) Inventories	865	840
(b) Financial Assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	23	31
(iii) Bank balances other than (ii) above	124	98
(iv) Loans	-	-
(c) Other current assets	86	110
Total Current Assets (B)	**1,098**	**1,079**
Total Assets (A+B)	**1,533**	**1,471**
EQUITY AND LIABILITIES		
(A) Equity		
(a) Equity Share capital	13	13
(b) Other Equity	755	676
Total Equity (A)	**768**	**689**
(B) LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Lease liabilities	240	214
Total Non-Current Liabilities (B)	**240**	**214**
(C) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	293	331
(ii) Lease liabilities	42	28
(iii) Trade payables	171	196
(iv) Other financial liabilities	6	4
(b) Other current liabilities	4	7
(c) Provisions	-	2
(d) Current tax liabilities (Net)	9	-
Total Current Liabilities (C)	**525**	**568**
Total Liabilities (B+C)	**765**	**782**
Total Equity and Liabilities (A+B+C)	**1,533**	**1,471**

Figures below ₹0.50 Crs, being rounded off to the nearest ₹ Crore, are disclosed as Nil

Yashovardhan Sinha
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Vikash Kumar
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Place : Patna
Date: October 30, 2026

Yashovardhan Sinha
(Managing Director)
(DIN-01636599)

Vikash Kumar
(Chief Financial Officer)

ADITYA VISION LIMITED
CIN - L32109BR1999PLC008783
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2026

(All amounts in INR crores, except EPS)

	Particulars	Quarter ended			Half Year ended		Year ended
		September 30, 2026	June 30, 2026	September 30,2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	586	1,193	458	1,779	1,398	2,672
	Other income	2	2	2	4	4	9
	Total Income (I)	**588**	**1,195**	**460**	**1,783**	**1,402**	**2,681**
II	**Expenses**						
	(a) Purchases of stock-in-trade	692	824	517	1,516	1,162	2,398
	(b) Changes in inventories of stock-in-trade	(202)	177	(128)	(25)	23	(142)
	(c) Employee benefits expense	23	24	17	46	38	82
	(d) Finance costs	10	11	10	22	19	39
	(e) Depreciation & Amortisation expenses	13	12	10	26	20	40
	(f) Operating & Other expenses	28	44	17	71	50	106
	Total Expenses (II)	**564**	**1,092**	**443**	**1,656**	**1,312**	**2,523**
III	**Profit before exceptional items and tax (I - II)**	**24**	**103**	**17**	**127**	**90**	**158**
IV	**Exceptional Items (Impact of New labour code)**	-	-	-	-	-	1
V	**Profit before tax (III ± IV)**	**24**	**103**	**17**	**127**	**90**	**157**
VI	**Tax expense:**						
	(a) Current Tax	6	26	4	32	22	41
	(b) Deferred tax	(0)	(0)	(0)	(1)	(0)	(1)
		6	**26**	**4**	**31**	**22**	**40**
VII	**Profit for the Period (V ± VI))**	**18**	**77**	**13**	**96**	**68**	**117**
VIII	**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 realting to items that will be reclassified to profit or loss	-	-	-	-	-	-
IX	**Total Comprehensive income for the period (VII+VIII)**	**18**	**77**	**13**	**96**	**68**	**117**
X	**Paid up Equity share capital (Face value of Re. 1/- each)**	13	13	13	13	13	13
XI	**i. Earnings per share**						
	(a) Basic	1.41	5.98	0.99	7.41	5.27	9.07
	(b) Diluted	1.41	5.97	0.98	7.41	5.25	9.05

Figures below ₹0.50 Crs, being rounded off to the nearest ₹ Crore, are disclosed as Nil

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

Vikash Kumar
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Vikash Kumar
(Chief Financial officer)

Place : Patna
Date: October 30, 2026

ADITYA VISION LIMITED
CIN - L32109BR1999PLC008783
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(All amounts in INR crores)

Particulars	September 30, 2026	September 30, 2025
Cash Flows from Operating Activities		
Profit before tax	**127**	**90**
Adjustments for:		
Depreciation & amortisation expenses	26	20
Interest income	(4)	(4)
Interest expenses	22	19
Share based payment expenses	-	(1)
Working capital changes:		
(Increase) / Decrease in trade receivables	-	-
(Increase) / Decrease in inventories	(25)	23
Decrease in other current assets	24	21
(Decrease) in trade payables	(25)	(13)
Increase / (Decrease) in other current liabilities	(4)	1
Cash generated from operations	**141**	**156**
Income taxes paid	(23)	(20)
Net cash from operating activities	**118**	**136**
Cash flows from investing activities		
Purchase of property, plant and equipment	(12)	(16)
Investments in bank deposits	(28)	(12)
Interest Income	4	4
Net cash used in investing activities	**(36)**	**(24)**
Cash flows from financing activities		
Interest Paid	(8)	(9)
Dividends Paid	(16)	(13)
Lease liabilities	(28)	(20)
Proceeds/(Repayment) from Borrowings	(38)	(77)
Net cash used in financing activities	**(90)**	**(119)**
Net increase in cash and cash equivalents	**(8)**	**(7)**
Cash and cash equivalents at beginning of period	**31**	**26**
Cash and cash equivalents at end of period	**23**	**19**

 # Figures below ₹0.50 Crs, being rounded off to the nearest ₹ Crore, are disclosed as Nil

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Place-Patna
Date- October 30, 2026

Yashovardhan Sinha
(Managing Director)
(DIN-01636599)

Vikash Kumar
(Chief Financial Officer)

Notes to Financial Results:

1. The above results for the quarter and half year ended September 30, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the respective meetings held on October 30, 2026.

2. The Financial Results have been reviewed by the Auditors 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.

For Aditya Vision Limited
CIN- L32109BR1999PLC008783

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Place-Patna
Date- 30.10.2026

Yashovardhan Sinha
(Managing Director)
DIN - 01636599

Vikash Kumar
(Chief Financial Officer)

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Infinity Benchmark, Unit 1302
13th Floor, Plot No. G-1, Block – EP & GP
Sector – V, Salt Lake
Kolkata, West Bengal 700 091

Independent Auditor's Review Report on unaudited financial results of Aditya Vision Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Aditya Vision Limited

1. We have reviewed the accompanying statement of unaudited financial results of Aditya Vision Limited (hereinafter referred to as 'the Company') for the quarter ended September 30, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, 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 Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been 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', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. 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 specified under section 143(10) of the Act 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 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The financial results of the Company for the previous quarter ended June 30, 2026 and corresponding previous quarter ended September 30, 2025 were reviewed by another auditor whose reports dated July 31, 2026 and November 7, 2025, expressed an unmodified conclusion on those financial results. The financial results for the year ended March 31, 2026 were audited by another auditor whose report dated May 8, 2026 expressed an unmodified opinion on those financial results.

Our conclusion is not modified in respect of the above matters.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

Puneet Agarwal
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Date: 2026.10.30 14:24:24 +05'30'

Puneet Agarwal
Partner
Membership No.: 064824
UDIN: 26064824VFYXPX4443

Place: Patna
Date: October 30, 2026