



VISION CINEMAS LTD.

CIN: L33129KA1992PLC013262.

#24/1, 5th Main Road, Jayamahal Extension, Jayamahal, Bengaluru KA 560046 IN

20/05/2026

To

The Listing Department

BSE Limited

P. J. Towers, Dalal Street,

Mumbai-40000, Maharashtra

Scrip Code: 526441 | **ISIN:** INE515B01025

Sub: Outcome of Board Meeting under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their meeting held today., Wednesday, May 20, 2026, has inter alia, consider and approved the following:

1. Approval of Audited Financial Results of the Company

Audited Financial Results of the Company for the Quarter Year and Year ended March 31, 2026, as recommended by the Audit Committee, along with the Independent Auditor's Reports and the Company's declaration of unmodified opinion, in compliance with Regulation 33.

2. Appointment of CS S. Suresh, Practicing Company Secretary as Secretarial Auditor

Approved appointment of CS S. Suresh, Practicing Company Secretary, as Secretarial Auditor of the Company for conducting Secretarial Audit of the Company for a period of five consecutive years commencing from FY 2025-26 till FY 2029-30, subject to the approval of shareholders at the forthcoming Annual General Meeting.

Website: <https://www.visioncinemas.in/> Email : visiontechindia@yahoo.com

Phone: +91 80 2333 8227 +91 80 2333 1074



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3. Re-appointment of Internal Auditor

Re-appointment of **Mr. Vinodh Kumar H ., Bangalore** as the Internal Auditor of the company for the financial year 2026-27. (**Annexure - 1**)

4. Appointment of Scrutinizer for the Forthcoming Annual General Meeting

Approved the appointment of CS S. Suresh, Practicing Company Secretary, as Scrutinizer for the forthcoming Annual General Meeting of the Company.

5. Approval of Draft Board's Report for the Financial Year Ended 31st March 2026

The Board considered and approved the Draft Board's Report along with all annexures thereto for the financial year ended 31st March 2026.

The meeting commenced at 03:30 PM and concluded at 06.55 PM.

This is for your information and records.

Thanking you,

For Vision Cinemas Limited

Bindiganavale Ranganasanth
Managing Director
(DIN: 01763289)



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Annexure - 1

Sl. No.	Particulars	Details
1.	Name of the Auditor	Mr. Vinodh Kumar H
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment as Internal Auditor of the Company.
3.	Date of appointment & term of appointment	May 20, 2026 For the Financial Year 2026- 27
4.	Brief Profile (in case of appointment)	Mr. Vinod Kumar H has been working in the field of finance and accounts for over a period of 9 years.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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MANOJ ACHARYA & ASSOCIATES
CHARTERED ACCOUNTANTS

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Nr. Geet Govind Society, Thaltej,
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INDEPENDENT AUDITORS' REPORT

To
THE MEMBERS OF
Vision Cinemas Limited

Report on the Audit of the Annual Standalone Financial Statements and Quarterly Standalone Financial Statements

Opinion

We have audited the accompanying standalone Ind AS financial results of **Vision Cinemas Limited** (“the company”) for the quarter ended March 31, 2026 and the year to date results for the period from April 1, 2025 to March 31, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2026 as well as the year to date results for the period from April 1, 2025 to March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Emphasis of Matter

- Company has advanced interest free loan to its subsidiary company Pyramid Entertainment of Rs. 6,75,10,464.
- Company has advanced interest free loan to its related party Vasanth Color Laboratories Ltd of Rs. 8,28,50,537.

The payable and receivable balances as reported are subjected to confirmation and reconciliation from the parties.

Auditor's opinion is not modified in respect of the matter emphasized.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone Ind AS financial results have been prepared on the basis of the Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Ind AS financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Results



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Audit of the Standalone Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the standalone financial results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Obtain sufficient appropriate audit evidence regarding the Annual Standalone Ind AS Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.



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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(a) Review of the Standalone Ind AS Financial Results for the quarter ended March 31, 2026.

We conduct our review of Standalone Financial Results for the quarter ended March 31, 2026 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). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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.

Other Matters

The Statement includes the Standalone Financial Results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion on the Statement is not modified in respect of this matter.

The Auditors have relied upon the assumptions, information and explanations provided by the management in this regard and our opinion is not modified in respect of these matters.

For, MANOJ ACHARYA & ASSOCIATES
Chartered Accountants
Reg. No. 0114984W



Place : Ahmedabad
Date : 20/05/2026
UDIN : 26045714QKOSXT6459

Manoj Acharya

CA MANOJ ACHARYA
(PARTNER)
MEM. No.045714

VISION CINEMAS LIMITED

Registered Office: #24/1, 5th Main Road, Jayamahall Extension, Jayamahall, Bangalore - 560046, Karnataka, INDIA

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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE FOURTH QUARTER AND THE YEAR ENDED MARCH 31, 2026

All amount in Rs. Lakhs unless otherwise stated

Sr. No	Particulars	Quarter Ended			Year Ended	
		31/03/2026 (Audited)	31/12/2025 (Un-Audited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
PART I						
1	Income from Operations					
a)	Revenue from Operations	40.42	-	67.80	89.12	320.30
b)	Other Income	0.09	-	-	2.90	0.06
	Total Income from Operations	40.51	-	67.80	92.03	320.36
2	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)	Employees benefit expense	1.13	1.41	7.44	4.86	21.15
e)	Finance costs	0.00	0.00	0.01	0.01	0.01
f)	Depreciation and amortisation expense	0.91	0.91	0.91	3.65	3.65
g)	Other expenses	35.86	2.65	71.73	90.94	294.72
h)	Excise / GST on Sales	-	-	-	-	-
	Total expenses	37.90	4.97	80.10	99.46	319.53
3	Profit(+)/Loss(-) before exceptional items & taxes (1-2)	2.61	(4.97)	(12.31)	(7.43)	0.83
4	Exceptional Items	-	-	-	-	-
5	Profit(+)/Loss(-) before tax (3-4)	2.61	(4.97)	(12.31)	(7.43)	0.83
6	Tax Expense	-	-	-	-	-
	Current Tax	-	-	0.98	-	0.98
	Tax Adjustment of Earlier year	-	-	-	-	-
	Deferred Tax	(0.68)	-	(0.66)	(0.68)	(0.66)
7	Profit after tax (5-6)	3.29	(4.97)	(12.62)	(6.75)	0.51
8	Other Comprehensive Income	-	-	-	-	-
9	Total Comprehensive Income (7+8)	3.29	(4.97)	(12.62)	(6.75)	0.51
10	Paid up Equity Share Capital (Face Value per share Rs. 1/-)	708.25	708.25	708.25	708.25	708.25
11	Reserve Excluding Revaluation Reserves	739.02	735.73	745.77	739.02	745.77
12	Earning Per Share (EPS)					
	Basic & diluted EPS (not annualised) (In Rs.)	0.05	(0.07)	(0.18)	(0.10)	0.01
	Basic & diluted EPS after Extraordinary Items (not annualised) (In Rs.)	0.05	(0.07)	(0.18)	(0.10)	0.01

Date : 20/05/2026
Place : Bengaluru

For Vision Cinemas Limited

Rangavasanth
Rangavasanth
Director
DIN: 01763289

Notes :	
1	The above Audited Standalone Financial Results of the Company for the Financial Year and Quarter ended 31st Mar, 2026 have been reviewed by the Audit Committee & approved by the Board of Directors of the Company at their respective meetings held on Wednesday, 20th May 2026.
2	The above Audited Standalone Financial Results of the Company for the Financial Year and Quarter ended 31st Mar, 2026 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3	In line with Ind AS - 108 - "Operating Segments", The Company operates only in one segment i.e. Trading of Goods. As such reporting is done on a single segment basis.
4	The figures of the previous periods quarter/year have been regrouped/rearranged/recasted wherever considered necessary.
5	The Audited Standalone Financial Results of the Company for the Financial Year and Quarter ended 31st Mar, 2026 are available on the Company's website and also on the website of the BSE Limited where the Equity shares of the Company are listed.
6	The figures of the Financial Year and Quarter ended 31st Mar, 2026 are the balancing figure between Audited figures in respect of the full financial year.
7	The Statutory Auditors of the Company have carried out "Limited Review" of the Un-Audited Standalone Financial Results of the Company for the Quarter ended 31st Dec, 2025. The Limited Review Report is annexed herewith. The Statutory Auditors have expressed an unmodified opinion.
8	In terms of Regulation 33(2)(b) of the SEBI LODR Regulations, 2015, the Audited Standalone Financial Results of the Company for the Financial Year and Quarter ended 31st Mar, 2026 are signed by the Chairman (Whole-Time Director) of the Board and other Two Promoter Directors of the Company who are Authorized to sign on behalf of the Board of Directors.

VISION CINEMAS LIMITED

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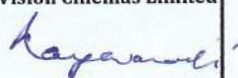
CIN: L33129KA1992PLC013262

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MAR, 2026

Sr. No	Particulars	As at	As at
		31.03.2026 (Audited)	31.03.2025 (Audited)
A	Assets	Rs in Lakhs	Rs in Lakhs
	Non-current assets		
	(a) Property, plant and equipment	58.49	62.14
	(b) Non-Current Investments		
	Financial Assets		
	i) Investments	4.99	4.99
	ii) Others		
	(c) Deferred Tax Assets		
	(d) Loans and Advances	675.10	674.74
	(e) Other non-current assets	-	-
	Sub-total-Non-current assets	738.58	741.86
	Current assets		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Trade receivables	80.57	262.42
	(ii) Cash and cash equivalents	178.90	0.82
	(c) Short-term Loans and Advances	828.51	829.12
	(d) Other Current Assets	19.21	23.22
	Sub total-Current assets	1,107.19	1,115.57
	Total Assets	1,845.77	1,857.44
	B Equity and liabilities		
	Equity		
	(a) Equity Share capital	789.21	789.21
	(b) Other Equity	739.02	745.77
	Sub total-Equity	1,528.23	1,534.98
	Liabilities		
	Non-Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	6.61	7.29
	(c) Provisions	-	-
	Sub total-Non-Current Liabilities	6.61	7.29
	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	272.69	277.31
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	36.63	36.33
	(c) Provisions	1.60	1.53
	Sub total-Current Liabilities	310.93	315.17
	Total Equity & liabilities	1,845.77	1,857.44

For Vision Cinemas Limited

Date: 20/05/2026
Place: Bengaluru



B Rangavasanth
Director
DIN: 01763289

Vision Cinemas Limited
L33129KA1992PLC013262
Standalone Cash Flow Statement for the year ended 31st March

Amount in Rs.'00000

Particulars	2026	2025
Cash flow from operating activities		
Profit before tax	(7.43)	0.83
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation Expenses	3.65	3.65
Operating profit before working capital changes	(3.78)	4.48
Movements in working capital :		
Increase/(Decrease) in Trade Payables	(4.62)	175.25
Increase/(Decrease) in Short Term Provisions	0.08	(1.83)
Increase/(Decrease) in Other current liabilities	0.31	26.67
Decrease/(increase) in Trade Receivables	181.85	(199.78)
Decrease/(increase) in Other Assets	4.62	(6.70)
Cash generated from / (used in) operations	178.45	(1.91)
Direct taxes paid (net of refunds)	-	0.98
Net cash flow from/ (used in) operating activities (A)	178.45	(2.88)
Cash flows from investing activities		
Purchase of fixed assets, including intangible assets and capital advances	-	-
Interest received	-	-
Sale of Fixed Assets	-	-
Decrease in Other Non-current assets	-	-
Net cash flow from/ (used in) investing activities (B)	-	-
Cash flows from Financing activities		
Proceeds from borrowings	-	-
Proceeds from issue of shares	-	-
(Increase)/Decrease in Loans & Advances	(0.37)	(0.46)
(Increase)/Decrease in Borrowings	-	-
Net cash flow from/ (used in) in financing activities (C)	(0.37)	(0.46)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	178.08	(3.34)
Cash and cash equivalents at the beginning of the year	0.82	3.87
Cash and cash equivalents at the end of the year	178.90	0.53
Components of cash and cash equivalents		
Cash on hand	1.03	0.21
Balances with banks	-	-
In Current Account	177.86	0.61
In Deposit Account	-	-
Total cash and cash equivalents	178.90	0.82

The above Cash Flow Statement has been prepared under the Indirect Method set out in Accounting Standard - 3

For and on behalf of the board



B Rangavasanth
Director
DIN: 01763289

Place: Bengaluru
Date: 20/05/2026



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CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To
THE MEMBERS OF
Vision Cinemas Limited

Report on the Audit of the Annual Consolidated Financial Statements and Quarterly Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Annual Financial Results of Vision Cinemas Limited (“Holding company”) and its subsidiaries (holding company and its subsidiaries together referred to as “the Group”), for the quarter ended March 31, 2026 and year to date results for the period from April 1, 2025 to March 31, 2026, attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements of subsidiaries:-

- a) includes the results of the following entities:
 - o Pyramid Entertainment (India) Private Limited
- b) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended; and
- c) gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group for the quarter ended March 31, 2026 and for the period from April 1, 2025 to March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.



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Emphasis of Matter

- Company has advanced interest free loan to its subsidiary company Pyramid Entertainment of Rs. **6,75,10,464**.
- Company has advanced interest free loan to its related party Vasanth Color Laboratories Ltd Rs. **8,28,50,537**.
- The payable and receivable balances as reported are subjected to confirmation and reconciliation from the parties.

Auditor's opinion is not modified in respect of the matter emphasized.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Results

Auditor's Responsibilities for the Audit of the Consolidated Financial Results



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Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results of the Company to express an opinion on the Consolidated Financial Results.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters,



MANOJ ACHARYA & ASSOCIATES
CHARTERED ACCOUNTANTS

8, Subh Bunglows,
Nr. Geet Govind Society, Thaltej,
Ahmedabad-380059
✉ manojca1991@gmail.com

the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(a) Review of the Consolidated Ind AS Financial Results for the quarter ended March 31, 2026.

We conduct our review of Consolidated Financial Results for the quarter ended March 31, 2026 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). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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.

Other Matters

The Statement includes the Consolidated Financial Results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion on the Statement is not modified in respect of this matter.

The Auditors have relied upon the assumptions, information and explanations provided by the management in this regard and our opinion is not modified in respect of these matters.

For, MANOJ ACHARYA & ASSOCIATES
Chartered Accountants
Reg. No. 0114984W



Place : Ahmedabad
Date : 20/05/2026
UDIN : 26045714VHKPGV6731

Manoj
CA MANOJ ACHARYA
(PARTNER)
MEM. No.045714

VISION CINEMAS LIMITED

Registered Office: #24/1, 5th Main Road, Jayamahal Extension, Jayamahal, Bangalore - 560046, Karnataka, INDIA
 Email: cs.visioncinemas@gmail.com; Tel +91 80 2333 1074 Website: www.visioncinemas.in
 CIN: L33129KA1992PLC013262

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE FOURTH QUARTER AND THE YEAR ENDED MARCH 31, 2026

All amount in Rs. Lakhs unless otherwise stated

Sr. No	Particulars	Quarter Ended			Year Ended	
		31/03/2026 (Audited)	31/12/2025 (Un-Audited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
PART I						
1	Income from Operations					
a)	Revenue from Operations	40.42	-	67.80	89.12	320.30
b)	Other Income	0.09	-	-	2.90	0.11
	Total Income from Operations	40.51	-	67.80	92.03	320.41
2	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)	Employees benefit expense	1.13	1.41	7.44	4.86	21.15
e)	Finance costs	0.00	0.00	0.01	0.01	0.01
f)	Depreciation and amortisation expense	2.67	2.67	3.06	10.67	12.26
g)	Other expenses	36.11	2.65	71.98	91.31	295.43
h)	Excise / GST on Sales	-	-	-	-	-
	Total expenses	39.91	6.73	82.50	106.84	328.85
3	Profit(+)/Loss(-) before exceptional items & taxes (1-2)	0.60	(6.73)	(14.71)	(14.82)	(8.45)
4	Exceptional Items	-	-	-	-	-
5	Profit(+)/Loss(-) before tax (3-4)	0.60	(6.73)	(14.71)	(14.82)	(8.45)
6	Tax Expense	-	-	-	-	-
	Current Tax	-	-	0.98	-	0.98
	Tax Adjustment of Earlier year	-	-	-	-	-
	Deferred Tax	(1.78)	-	(0.44)	(1.78)	(0.44)
7	Profit after tax (5-6)	2.38	(6.73)	(15.25)	(13.04)	(8.99)
8	Other Comprehensive Income	-	-	-	-	-
9	Total Comprehensive Income (7+8)	2.38	(6.73)	(15.25)	(13.04)	(8.99)
10	Paid up Equity Share Capital (Face Value per share Rs. 1/-)	713.25	713.25	713.25	713.25	713.25
11	Reserve Excluding Revaluation Reserves	39.71	37.32	52.75	39.71	52.75
12	Earning Per Share (EPS)					
	Basic & diluted EPS (not annualised) (In Rs.)	0.03	(0.09)	(0.21)	(0.18)	(0.13)
	Basic & diluted EPS after Extraordinary Items (not annualised) (In Rs.)	0.03	(0.09)	(0.21)	(0.18)	(0.13)

Date: 20/05/2026
 Place: Bengaluru

For Vision Cinemas Limited

B Rangavanshi
 B Rangavanshi
 Director
 DIN: 01763289

Notes :	
1	The above Audited Consolidated Financial Results of the Company for the Financial Year and Quarter ended 31st Mar, 2026 have been reviewed by the Audit Committee & approved by the Board of Directors of the Company at their respective meetings held on Wednesday, 20th May 2026.
2	The above Audited Consolidated Financial Results of the Company for the Financial Year and Quarter ended 31st Mar, 2026 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3	In line with Ind AS - 108 - "Operating Segments", The Company operates only in one segment i.e. Trading of Goods. As such reporting is done on a single segment basis.
4	The figures of the previous periods quarter/year have been regrouped/rearranged/recasted wherever considered necessary.
5	The Audited Consolidated Financial Results of the Company for the Financial Year and Quarter ended 31st Mar, 2026 are available on the Company's website and also on the website of the BSE Limited where the Equity shares of the Company are listed.
6	The figures of the Financial Year and Quarter ended 31st Mar, 2026 are the balancing figure between Audited figures in respect of the full financial year.
7	The Statutory Auditors of the Company have carried out "Limited Review" of the Un-Audited Consolidated Financial Results of the Company for the Quarter ended 31st Dec, 2025. The Limited Review Report is annexed herewith. The Statutory Auditors have expressed an unmodified opinion.
8	In terms of Regulation 33(2)(b) of the SEBI LODR Regulations, 2015, the Audited Consolidated Financial Results of the Company for the Financial Year and Quarter ended 31st Mar, 2026 are signed by the Chairman (Whole-Time Director) of the Board and other Two Promoter Directors of the Company who are Authorized to sign on behalf of the Board of Directors.

VISION CINEMAS LIMITED			
Registered Office: #24/1, 5th Main Road, Jayamahala Extension, Jayamahala, Bangalore - 560046, Karnataka, INDIA			
Email: cs.visioncinemas@gmail.com; Tel +91 80 2333 1074 Website: www.visioncinemas.in			
CIN: L33129KA1992PLC013262			
AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MAR, 2026			
Sr. No	Particulars	As at	As at
		31.03.2026 (Audited)	31.03.2025 (Audited)
A	Assets	Rs in Lakhs	Rs in Lakhs
	Non-current assets		
	(a) Property, plant and equipment	89.95	100.62
	(b) Non-Current Investments		
	Financial Assets		
	i) Investments	-	-
	ii) Others		
	(c) Deferred Tax Assets	31.46	29.68
	(d) Loans and Advances	-	-
	(e) Other non-current assets	-	-
	Sub-total-Non-current assets	121.41	130.31
	Current assets		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Trade receivables	80.57	262.42
	(ii) Cash and cash equivalents	179.45	1.37
	(c) Short-term Loans and Advances	828.51	829.12
	(d) Other Current Assets	19.21	23.22
	Sub total-Current assets	1,107.74	1,116.12
	Total Assets	1,229.15	1,246.43
B	Equity and liabilities		
	Equity		
	(a) Equity Share capital	789.21	789.21
	(b) Other Equity	39.71	52.75
	Sub total-Equity	828.92	841.96
	Liabilities		
	Non-Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Provisions	-	-
	Sub total-Non-Current Liabilities	-	-
	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	291.53	296.15
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	106.84	106.55
	(c) Provisions	1.85	1.78
	Sub total-Current Liabilities	400.23	404.48
	Total Equity & liabilities	1,229.15	1,246.43

For Vision Cinemas Limited

Date: 20/04/2026
Place: Bengaluru

B Rangavasanth

B Rangavasanth
Director
DIN: 01763289

Vision Cinemas Limited
L33129KA1992PLC013262
Consolidated Cash Flow Statement for the year ended 31st March

(Rs. In Lakhs)

Particulars	2026	2025
Cash flow from operating activities		
Profit before tax	(14.81)	(8.45)
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation Expenses	10.68	12.24
Operating profit before working capital changes	(4.14)	3.79
Movements in working capital :		
Increase/(Decrease) in Trade Payables	(4.62)	174.11
Increase/(Decrease) in Short Term Provisions	0.08	(1.83)
Increase/(Decrease) in Other current liabilities	0.30	27.83
Decrease/(increase) in Trade Receivables	181.85	(199.78)
Decrease/(increase) in Other Assets	4.01	(4.74)
Cash generated from /(used in) operations	177.47	(0.62)
Direct taxes paid (net of refunds)	-	0.98
Net cash flow from/ (used in) operating activities (A)	177.47	(1.60)
Cash flows from investing activities		
Purchase of fixed assets, including intangible assets and capital advances	-	-
Interest received	-	-
Sale of Fixed Asstets	-	-
Decrease in Other Non-current assets	-	-
Net cash flow from/(used in) investing activities (B)	-	-
Cash flows from Financing activities		
Proceeds from borrowings	-	-
Proceeds from issue of shares	-	-
(Increase)/Decrease in Loans & Advances	0.61	(1.96)
(Increase)/Decrease in Borrowings	-	-
Net cash flow from/(used in) in financing activities (C)	0.61	(1.96)
Net increase/(decrease) in cash and cash equivalents (A + B + C)	178.08	(3.56)
Cash and cash equivalents at the beginning of the year	1.37	4.93
Cash and cash equivalents at the end of the year	179.45	1.37
Components of cash and cash equivalents		
Cash on hand	1.44	0.61
Balances with banks	-	-
In Current Account	178.01	0.75
In Deposit Account	-	-
Total cash and cash equivalents	179.45	1.37

The above Cash Flow Statement has been prepared under the Indirect Method set out in Accounting Standard - 3

For and on behalf of the board



B Rangavasanth
(Director)
DIN: 01763289

Place: Bengaluru
Date: 20/05/2026



VISION CINEMAS LTD.

CIN: L33129KA1992PLC013262.

#24/1, 5th Main Road, Jayamahal Extension, Jayamahal, Bengaluru KA 560046 IN

20/05/2026

To
The Listing Department
BSE Limited
P. J. Towers, Dalal Street,
Mumbai-40000, Maharashtra
Scrip Code: 526441 | ISIN: INE515B01025

Sub: Declaration for audit reports with unmodified opinion Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amended Regulations.

Dear Sir/Madam,

With reference to the captioned subject and in accordance with the provision of Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, we hereby declare that the Statutory Auditor **M/s CA Manoj Acharya & Associates (FRN- 0114984W)** have issue an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company for the Quarter Year and Financial year ended March 31, 2026.

This is for your information and records.

Thanking you,

For Vision Cinemas Limited

Anita Vasanth
Chief Financial Officer

Website: <https://www.visioncinemas.in/> Email : visiontechindia@yahoo.com

Phone: +91 80 2333 8227 +91 80 2333 1074



VISION CINEMAS LTD.

CIN: L33129KA1992PLC013262.

#24/1, 5th Main Road, Jayamahall Extension, Jayamahall, Bengaluru KA 560046 IN

20/05/2026

To
The Listing Department
BSE Limited
P. J. Towers, Dalal Street,
Mumbai-40000, Maharashtra

Scrip Code: 526441 | **ISIN:** INE515B01025

SUB: Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings for the financial year 2025-26.

REF: SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated 19th October 2023.

Dear Sir/Madam,

This is reference to the above subject.

Sl. No	Particulars	Amount (Rs. In Lakhs)
1	Outstanding Qualified Borrowings at the start of the financial year	NIL
2	Outstanding Qualified Borrowings at the end of the financial year	NIL
3	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/ support-built in	NIL
4	Incremental borrowing done during the year	NIL
5	Borrowings by way of issuance of debt securities during the year	NIL

Thank you
Yours Sincerely,

For Vision Cinemas Limited

Anita Vasanth

Chief Financial Officer