VISION CINEMAS LTD.
CIN: L33129KA1992PLC013262.
#24/1, 5th Main Road, Jayamahal Extension, Jayamahal, Bengaluru KA 560046 IN

10/11/2026

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

Subject: Out Come of the Board Meeting held on 10th November 2026.

Dear Sir/Madam,

Pursuant to the applicable Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company, at its meeting held today, i.e., Tuesday, November 10, 2026, has, inter alia, considered and approved the following:

1. Approval of Unaudited Financial Results

The Board of Directors considered and approved the standalone and consolidated Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026.

Under Regulation 33 of the Listing Regulations, we enclose herewith a copy of the standalone and consolidated unaudited financial results of the Company for the quarter and half year ended 30 September 2026 for the financial year 2026-27, accompanied by the limited review report(s) issued by the statutory auditors of the Company.

The meeting commenced at 11:00 AM and concluded at 03.45 PM.

Thanking you,

Yours faithfully

For Vision Cinemas Limited

B Rangavasanth
Digitally signed by B Rangavasanth
Date: 2026.11.10 15:57:57 +05'30'

Bindiganavale Rangavasanth
Managing Director
(DIN:01763289)

MANOJ ACHARYA & ASSOCIATES
CHARTERED ACCOUNTANTS

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

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter ended September, 2026

To,
The Board of Directors
Vision Cinemas Limited
12/11/7, Brigade Lavelle,
Lavelle Road,
Bangalore – 560001

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Vision Cinemas Limited** ("the Company") having its registered office at 12/11/7, Brigade Lavelle, Lavelle Road, Bangalore – 560001, for the quarter ended September 30, 2026 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended.

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, Interim Financial Reporting („Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the „Act"), SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, (hereinafter referred to as „the SEBI Circular"), 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 financial statements are 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. 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. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

INDIA
MANOJ ACHARYA & ASSOCIATES
CHARTERED ACCOUNTANTS
8, Subh Bunglows,
Nr. Geet Govind Society, Thaltej,
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5. Without qualifying our report, we draw attention on the following non compliances or non – disclosures under the Companies Act, 2013 and rules thereon:

   - Non-disclosure on the impact of pending litigations on its financial position in the financial statements of the Company, as the management has not furnished to us, requisite information/ evidence in this regard.

6. This report on the Standalone Unaudited Financial Results has been issued solely in connection with preparation of the Company's quarterly financial information.

For Manoj Acharya & Associates
Chartered Accountants
FRN.: 114984W

MANOJ ACHARYA & ASSOCIATES * CHARTERED ACCOUNTANTS *

Manoj Acharya
(Partner)
M.No. : 045714
UDIN NO.: 26045714GPCYGC2872

Date : 10/11/2026

VISION CINEMAS LIMITED

(CIN-L33129KA1992PLC013262)

Reg.Off: #24/1, 5th Main Road, Jayamahal Extension, Jayamahal, Bangalore - 560046

Email: cs@visioncinemas.in | www.visioncinemas.in

Statement of Unaudited Financial Results for the Quarter ended September 30, 2026

(Rs. In lakhs)

	Particulars	3 months ended (30/09/2026)	Preceeding 3 months ended (30/06/2026)	Corresponding 3 months ended in the previous year (30/09/2025)	Year to date figures for current period ended (30/09/2026)	Year to date for the previous year ended (30/09/2025)	Previous year ended (31/03/2026)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	**Revenue from Operations**	-	-	48.70	-	48.70	89.12
II.	Other Income	-	-	2.82	-	2.82	2.90
III.	**Total Revenue (I + II)**	**-**	**-**	**51.52**	**-**	**51.52**	**92.03**
IV.	**Expenses:**						
	Cost of Materials Consumed	-	-	-	-	-	
	Purchases of Stock-in-Trade	-	-	-	-	-	
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-	
	Employee benefits expense	1.13	1.13	1.20	2.25	2.33	4.86
	Finance costs	0.00	0.00	0.00	0.00	0.01	0.01
	Depreciation and amortisation expense	0.91	0.91	0.91	1.83	1.83	3.65
	Other expenses	11.93	9.18	43.04	21.11	52.43	90.94
	Excise / GST on Sales	-	-	-		-	
	Total expenses	**13.97**	**11.21**	**45.15**	**25.19**	**56.58**	**99.46**
V.	**Profit before exceptional and extraordinary items and tax (III - IV)**	**-13.97**	**-11.21**	**6.36**	**-25.19**	**-5.07**	**-7.43**
VI.	Exceptional items	-	-	-	-	-	-
VII.	**Profit before extraordinary items and tax (V - VI)**	**-13.97**	**-11.21**	**6.36**	**-25.19**	**-5.07**	**-7.43**
VIII.	Extraordinary items	-	-	-	-	-	-
IX.	**Profit before tax (VII- VIII)**	**-13.97**	**-11.21**	**6.36**	**-25.19**	**-5.07**	**-7.43**
X.	**Tax expense:**						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-0.68
	(2) MAT Credit entitlement	-	-	-	-		
XI.	**Profit/(Loss) for the period from continuing operations (VII-VIII)**	**-13.97**	**-11.21**	**6.36**	**-25.19**	**-5.07**	**-6.75**
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)**	**-13.97**	**-11.21**	**6.36**	**-25.19**	**-5.07**	**-6.75**
XVI.	(1) Share of Profit from Associates	-	-				
	(2) Minority Interest	-	-				
XVII.	**Profit /(Loss) for the period (XV + XVI)**	**-13.97**	**-11.21**	**6.36**	**-25.19**	**-5.07**	**-6.75**
XVIII.	Other Comprehensive Income (Net of Tax)	-					
XIX.	**Total Comprehensive Income (after Tax) (XVII+XVIII)**	**-13.97**	**-11.21**	**6.36**	**-25.19**	**-5.07**	**-6.75**
XX.	Paid up Equity Share Capital	708.25	708.25	708.25	708.25	708.25	708.25
XXI.	Reserves excluding Revaluation Reserve	713.83	727.80	740.70	713.83	745.26	739.02
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
XXII.	**Earnings per equity share:**						
	(1) Basic	-0.20	-0.16	0.09	-0.36	-0.07	-0.10
	(2) Diluted	-0.20	-0.16	0.09	-0.36	-0.07	-0.10

01.The above results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their meeting held on 10-11-2026.

02.In accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out a Limited Review of the above results.

03.The Company operates in a single segment.

04.The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.

Place:Bengaluru
Date:10-11-2026

VISION CINEMAS LTD. Bangalore

For Vision Cinemas Limited

B Rangavasanth
Director
DIN: 01763289

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

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT

Sr. No	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**Assets**	**Rs in Lakhs**	**Rs in Lakhs**
	Non-current assets		
	(a) Property, plant and equipment	56.66	58.49
	(b) Non-Current Investments		
	Financial Assets		
	i) Investments	4.99	4.99
	ii) Others		
	(c) Deferred Tax Assets		
	(d)Loans and Advances	675.35	675.10
	(e) Other non-current assets	12.90	-
	Sub-total-Non-current assets	**749.91**	**738.58**
	Current assets		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Trade receivables	60.27	80.57
	(ii) Cash and cash equivalents	1.97	178.90
	(c) Short-term Loans and Advances	835.04	828.51
	(d) Other Current Assets	7.43	19.21
	Sub total-Current assets	**904.72**	**1,107.19**
	Total Assets	**1,654.63**	**1,845.77**
B	**Equity and liabilities**		
	Equity		
	(a) Equity Share capital	789.21	789.21
	(b) Other Equity	713.83	739.02
	Sub total-Equity	**1,503.04**	**1,528.23**
	Liabilities		
	Non-Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	6.61	6.61
	(C) Provisions	-	-
	Sub total-Non-Current Liabilities	**6.61**	**6.61**
	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	108.11	272.69
	(iii) Other financial liabilities	-	
	(b) Other current liabilities	35.26	36.63
	(c) Provisions	1.60	1.60
	Sub total-Current Liabilities	**144.98**	**310.93**
	Total Equity & liabilities	**1,654.63**	**1,845.77**

Place:Bengaluru
Date:10-11-2026

For Vision Cinemas Limited

VISION CINEMAS LTD. Bangalore

B Rangavasanth
Director
DIN: 01763289

VISION CINEMAS LIMITED

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UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

Particulars		30-Sep-26 Rs in Lakhs	31-Mar-26 Rs in Lakhs
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		**(25.19)**	**(7.43)**
Non-cash adjustment to reconcile profit before tax to net cash flows:			
Depreciation/amortization		1.83	3.65
Loss/ (profit) on sale of fixed assets		**-**	**-**
Provision for doubtful debts and advances		**-**	**-**
Bad debts		**-**	**-**
Interest expense		-	-
Sundry balances written back		-	-
		(23.36)	**(3.78)**
Changes in assets and liabilities			
Increase/(Decrease) in Trade Payables		(164.58)	(4.62)
Increase/(Decrease) in Short Term Provisions		-	0.08
Decrease/(increase) in Short Loans and Advances		(6.54)	-
Increase/(Decrease) in Other current liabilities		(1.37)	0.31
Decrease/(increase) in Trade Receivables		20.30	181.85
Decrease/(increase) in Other Assets		11.78	4.62
Cash generated from /(used in) operations		**(163.77)**	**178.45**
Direct taxes paid (net of refunds)		**-**	**-**
Net cash flow from/ (used in) operating activities	**A**	**(163.77)**	**(2.88)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of fixed assets, including intangible assets and capital advances		-	-
Interest received		-	-
Sale of Fixed Asstets		-	-
(Increase)/Decrease in Other Non Current Assest		(12.90)	-
Investments in bank deposits (having original maturity of more than three months)		-	-
Net cash flow from/ (used in) investing activities	**B**	**(12.90)**	**-**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		-	-
Proceeds from issue of shares		-	-
(Increase)/Decrease in Loans & Advances		(0.25)	(0.37)
(Increase)/Decrease in Borrowings		-	-
Interest paid		-	-
Net cash flow from/ (used in) in financing activities	**C**	**(0.25)**	**(0.37)**
Net increase/(decrease) in cash and cash equivalents	**(A+B+C)**	**(176.93)**	**178.08**
Cash and cash equivalents at the beginning of the year		**178.90**	**0.82**
Cash and cash equivalents at the end of the year		**1.97**	**178.90**
Components of cash and cash equivalents			
Cash on hand		**1.03**	1.03
With banks- on current account		0.94	177.86
With banks- on deposit accounts		-	-
Total cash and cash equivalents		**1.97**	**178.90**

Place:Bengaluru
Date:10-11-2026

For Vision Cinemas Limited

VISION CINEMAS LTD. Bangalore

B Rangavasanth
Director
DIN: 01763289

MANOJ ACHARYA & ASSOCIATES
CHARTERED ACCOUNTANTS

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

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

To,
The Board of Directors
Vision Cinemas Limited
12/11/7, Brigade Lavelle,
Lavelle Road, Bengaluru,
Bangalore – 560001

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Vision Cinemas Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income/ loss of its associates and joint ventures for the quarter September 30, 2026 and for the period from July 01, 2026 to September 30,2026 ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 („Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the „Act"), read with relevant rules issued there under 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. A review of interim financial information consists of making injuries, primarily of 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 identifies in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the result of the following entities:

   Subsidiary: A Pyramid Entertainment (India) Private Limited.

INDIA
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8, Subh Bunglows,
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5. Based on our review conducted and procedures performed 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 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.

6. The consolidated unaudited financial results include the interim financial results of the subsidiary, whose interim financial results reflect total revenue of Rs NIL and, total net Loss after tax Rs 1.75 lakhs, total comprehensive income of Rs. NIL and total comprehensive Loss of Rs. 1.75 Lakhs for the quarter ended September 30, 2026 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the group.

Our conclusion on the statement is not modified in respect of the above matter

For Manoj Acharya & Associates
Chartered Accountants
FRN.: 114984W

MANOJ ACHARYA & ASSOCIATES CHARTERED ACCOUNTANTS

Manoj Acharya
(Partner)
M.No. : 045714
UDIN NO.: **26045714NNJQDL9628**

Date : 10/11/2026

VISION CINEMAS LIMITED

(CIN-L33129KA1992PLC013262)

Reg.Off: #24/1, 5th Main Road, Jayamahal Extension, Jayamahal, Bangalore - 560046

Email: cs@visioncinemas.in | www.visioncinemas.in

Statement of Unaudited Consolidated Financial Results for the Quarter ended September 30, 2026

(Rs. In lakhs)

	Particulars	3 months ended (30/09/2026)	Preceeding 3 months ended (30/06/2026)	Corresponding 3 months ended in the previous year (30/09/2025)	Year to date figures for current period ended (30/09/2026)	Year to date for the previous year ended (30/09/2025)	Previous year ended (31/03/2026)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	**Revenue from Operations**	-	-	-	-	-	89.12
II.	Other Income	-	-	-	-	-	2.90
III.	**Total Revenue (I + II)**	**-**	**-**	**-**	**-**	**-**	**92.03**
IV.	**Expenses:**						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	Employee benefits expense	1.13	1.13	1.20	2.25	2.33	4.86
	Finance costs	0.00	0.00	0.00	0.00	0.01	0.01
	Depreciation and amortisation expense	2.67	2.67	2.67	5.33	5.33	10.67
	Other expenses	11.93	9.18	43.16	21.11	52.54	91.31
	Excise / GST on Sales	-	-	-	-	-	-
	Total expenses	**15.73**	**12.97**	**47.02**	**28.70**	**60.21**	**106.84**
V.	**Profit before exceptional and extraordinary items and tax (III - IV)**	**-15.73**	**-12.97**	**-47.02**	**-28.70**	**-60.21**	**-14.82**
VI.	Exceptional items	-	-	-	-	-	-
VII.	**Profit before extraordinary items and tax (V - VI)**	**-15.73**	**-12.97**	**-47.02**	**-28.70**	**-60.21**	**-14.82**
VIII.	Extraordinary items	-	-	-	-	-	-
IX.	**Profit before tax (VII- VIII)**	**-15.73**	**-12.97**	**-47.02**	**-28.70**	**-60.21**	**-14.82**
X.	**Tax expense:**						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-1.78
	(2) MAT Credit entitlement	-	-	-	-	-	-
XI.	**Profit/(Loss) for the period from continuing operations (VII-VIII)**	**-15.73**	**-12.97**	**-47.02**	**-28.70**	**-60.21**	**-13.04**
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)**	**-15.73**	**-12.97**	**-47.02**	**-28.70**	**-60.21**	**-13.04**
XVI.	(1) Share of Profit from Associates	-	-				
	(2) Minority Interest	-	-				
XVII.	**Profit /(Loss) for the period (XV + XVI)**	**-15.73**	**-12.97**	**-47.02**	**-28.70**	**-60.21**	**-13.04**
XVIII.	Other Comprehensive Income (Net of Tax)	-					
XIX.	**Total Comprehensive Income (after Tax) (XVII+XVIII)**	**-15.73**	**-12.97**	**-47.02**	**-28.70**	**-60.21**	**-13.04**
XX.	**Paid up Equity Share Capital**	**713.25**	**713.25**	**713.25**	**713.25**	**713.25**	**713.25**
XXI.	Reserves excluding Revaluation Reserve	10.13	25.86	49.34	10.13	49.34	39.71
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
XXII.	**Earnings per equity share:**						
	(1) Basic	-0.22	-0.18	-0.66	-0.40	-0.08	-0.18
	(2) Diluted	-0.22	-0.18	-0.66	-0.40	-0.08	-0.18

01.The above results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their meeting held on 10-11-2026.

02.In accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out a Limited Review of the above results.

03.The Company operates in a single segment.

04.The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.

Place:Bengaluru
Date:10-11-2026

VISION CINEMAS LTD. Bangalore

For Vision Cinemas Limited

B Rangavasanth
Director
DIN: 01763289

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

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2026

Sr. No	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**Assets**	**Rs in Lakhs**	**Rs in Lakhs**
	Non-current assets		
	(a) Property, plant and equipment	84.61	89.95
	(b) Non-Current Investments		
	Financial Assets		
	i) Investments	-	-
	ii) Others		
	(c) Deferred Tax Assets	37.19	31.46
	(d)Loans and Advances	-	-
	(e) Other non-current assets	12.90	-
	Sub-total-Non-current assets	**134.71**	**121.41**
	Current assets		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Trade receivables	60.27	80.57
	(ii) Cash and cash equivalents	2.52	179.45
	(c) Short-term Loans and Advances	835.04	828.51
	(d) Other Current Assets	7.43	19.21
	Sub total-Current assets	**905.27**	**1,107.74**
	Total Assets	**1,039.98**	**1,229.15**
B	**Equity and liabilities**		
	Equity		
	(a) Equity Share capital	789.21	789.21
	(b) Other Equity & Non-controlling interest	10.13	39.71
	Sub total-Equity	**799.34**	**828.92**
	Liabilities		
	Non-Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	6.61	-
	(C) Provisions	-	-
	Sub total-Non-Current Liabilities	**6.61**	**-**
	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	126.95	291.53
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	105.47	106.84
	(c) Provisions	1.60	1.85
	Sub total-Current Liabilities	**234.02**	**400.23**
	Total Equity & liabilities	**1,039.98**	**1,229.15**

Place:Bengaluru
Date:10-11-2026

For Vision Cinemas Limited

VISION CINEMAS LTD. Bangalore

B Rangavasanth
Director
DIN: 01763289

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

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

Particulars		30-Sep-26 Rs in Lakhs	31-Mar-26 Rs in Lakhs
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		**(28.70)**	**(14.81)**
Non-cash adjustment to reconcile profit before tax to net cash flows:			
Depreciation/amortization		5.33	10.68
Loss/ (profit) on sale of fixed assets		-	-
Provision for doubtful debts and advances		-	-
Bad debts		-	-
Interest expense		-	-
Sundry balances written back		-	-
		(23.36)	**(4.14)**
Changes in assets and liabilities			
Increase/(Decrease) in Trade Payables		(164.58)	(4.62)
Increase/(Decrease) in Short Term Provisions		(0.25)	0.08
Increase/(Decrease) in Other current liabilities		(1.37)	0.30
Decrease/(increase) in Trade Receivables		20.30	181.85
Decrease/(increase) in Short Loans and Advances		(6.54)	-
Decrease/(increase) in Other Assets		11.78	4.01
Cash generated from /(used in) operations		**(164.02)**	**177.47**
Direct taxes paid (net of refunds)		-	-
Net cash flow from/ (used in) operating activities	**A**	**(164.02)**	**177.47**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of fixed assets, including intangible assets and capital advances		-	-
Interest received		-	-
Sale of Fixed Asstets		-	-
(Increase)/Decrease in Other Non Current Assest		(12.90)	-
Investments in bank deposits (having original maturity of more than three months)		-	-
Net cash flow from/ (used in) investing activities	**B**	**(12.90)**	**-**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		-	-
Proceeds from issue of shares		-	-
(Increase)/Decrease in Loans & Advances		-	0.61
(Increase)/Decrease in Borrowings		-	-
Interest paid		-	-
Net cash flow from/ (used in) in financing activities	**C**	**-**	**0.61**
Net increase/(decrease) in cash and cash equivalents	**(A+B+C)**	**(176.93)**	**178.08**
Cash and cash equivalents at the beginning of the year		**179.45**	**1.37**
Cash and cash equivalents at the end of the year		**2.52**	**179.45**
Components of cash and cash equivalents			
Cash on hand		**1.44**	1.44
With banks- on current account		1.08	178.01
With banks- on deposit accounts		-	-
Total cash and cash equivalents		**2.52**	**179.45**

Place:Bengaluru
Date:10-11-2026

VISION CINEMAS LTD. Bangalore

For Vision Cinemas Limited

B Rangavasanth
Director
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