



VISION CINEMAS LTD.
CIN: L33129KA1992PLC013262.

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

To
Bombay Stock Exchange
Department of Corporate Affairs
Floor No.25, Phiroze Jeejeebhoy Towers,
Dalal Street, MUMBAI-400 001
Telephone: 22721234

Date: 03-11-2025

Dear Sirs,

Subject: Out Come of the Board Meeting held on 03rd November 2025.

We wish to inform you that Board of Directors of the Company at their meeting held today, i.e., 03rd November 2025 ("the Board Meeting") has approved the following:

1. Approved Un-Audited Financial Results for the quarter ended 30th September 2025 – Standalone and Consolidated.
2. And any other business with the permission of chair.

The Meeting commenced at 2.00 PM and concluded at 6.30 PM.

Kindly take the same on your records and acknowledge the same.

Yours faithfully,
for VISION CINEMAS LIMITED

Bindiganavale Ranganasanth
Managing Director (DIN: 01763289)
Encl: As Stated.

Statement of Unaudited Financial Results for the Quarter ended September 30, 2025

(Rs. In lakhs)

Particulars	3 months ended (30/09/2025)	Preceding 3 months ended (30/06/2025)	Corresponding 3 months ended in the previous year (30/09/2024)	Year to date figures for current period ended (30/09/2025)	Year to date for the previous year ended (30/09/2024)	Previous year ended (31/03/2025)
	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
I. Revenue from Operations	48.70	-	162.37	48.70	173.33	320.30
II. Other Income	2.82	-	-	2.82	-	0.06
III. Total Revenue (I + II)	51.52	-	162.37	51.52	173.38	320.36
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	1.20	1.13	5.65	2.33	9.19	21.15
Finance costs	0.00	0.01	-	0.01	-	0.01
Depreciation and amortisation expense	0.91	0.91	0.91	1.83	1.83	3.65
Other expenses	43.04	9.39	140.28	52.43	168.45	294.72
Excise / GST on Sales	-	-	-	-	-	-
Total expenses	45.15	11.43	146.84	56.58	179.46	319.53
V. Profit before exceptional and extraordinary items and tax (III - IV)	6.36	-11.43	15.53	-5.07	-6.08	0.83
VI. Exceptional items	-	-	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	6.36	-11.43	15.53	-5.07	-6.08	0.83
VIII. Extraordinary items	-	-	-	-	-	-
IX. Profit before tax (VII- VIII)	6.36	-11.43	15.53	-5.07	-6.08	0.83
X. Tax expense:						
(1) Current tax	-	-	-	-	-	0.98
(2) Deferred tax	-	-	-	-	-	-0.66
(2) MAT Credit entitlement	-	-	-	-	-	-
XI. Profit/(Loss) for the period from continuing operations (VII-VIII)	6.36	-11.43	15.53	-5.07	-6.08	0.51
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)	6.36	-11.43	15.53	-5.07	-6.08	0.51
XVI. (1) Share of Profit from Associates (2) Minority Interest	-	-	-	-	-	-
XVII. Profit / (Loss) for the period (XV + XVI)	6.36	-11.43	15.53	-5.07	-6.08	0.51
XVIII. Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
XIX. Total Comprehensive Income (after Tax) (XVII+XVIII)	6.36	-11.43	15.53	-5.07	-6.08	0.51
XX. Paid up Equity Share Capital	708.25	708.25	708.25	708.25	708.25	708.25
XXI. Reserves excluding Revaluation Reserve	740.70	745.77	754.71	740.70	745.26	745.77
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	0.09	-0.16	0.22	-0.07	-0.09	0.01
(2) Diluted	0.09	-0.16	0.22	-0.07	-0.09	0.01

NOTES:

- The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 03/11/2025.
- In accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review of the above results.
- Direct Expense of Rs. 41.40 Lacs related to Revenue from Operations is included/shown in other expenses.
- The Company operates in a single segment.
- The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.

Place: Bengaluru

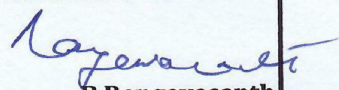
Date: 03/11/2025

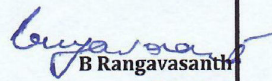
For Vision Cinemas Limited

B Rangavasanth

Director

DIN: 01763289

<p style="text-align: center;">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 Standalone Assets and Liabilities as at September 30, 2025</p>			
(Rs. In lakhs)			
Particulars		As at 30.09.2025	As at 31.03.2025
		Unaudited	Audited
A	Assets		
A (I)	Non-current Assets		
	Property, Plant and Equipment	60.31	62.14
	Financial Assets	-	-
	Investment in subsidiary	4.99	4.99
	Deferred Tax Assets (net)	-	-
	Long Term Loans & Advances	675.10	674.74
	Other Non Current Assets	-	-
		-	-
	Sub total of Non-current Assets	740.41	741.86
A (II)	Current Assets		
	Trade Receivables	253.86	262.42
	Cash and Cash Equivalents	0.57	0.82
	Short-term Loans and Advances	829.12	829.12
	Other Current Assets	22.84	23.22
	Sub total of Current Assets	1,106.39	1,115.57
	Total Assets	1,846.79	1,857.44
B	Equities and Liabilities		
B (I)	Equity		
	Equity Share Capital	789.21	789.21
	Other Equity	740.70	745.77
	Share Warrants	-	-
	Total Equity	1,529.91	1,534.98
B (II)	Non-current Liabilities		
	Long-Term Borrowings	-	-
	Deferred Tax Liabilities (Net)	7.29	7.29
	Other Long Term Liabilities	-	-
	Long-Term Provisions	-	-
	Total Non-current liabilities	7.29	7.29
B (III)	Current Liabilities		
	Short Term Borrowings		
	Trade Payables	-	-
	(A) Total outstanding dues of micro enterprises and small enterprises.	-	-
	(B) Total outstanding dues of creditors other than micro & small enterprises	307.14	277.31
	Other Current Liabilities	0.84	36.33
	Short-Term Provisions	1.60	1.53
	Total Current Liabilities	309.59	315.17
	Total Equities and Liabilities	1,846.79	1,857.44
Place: Bengaluru		For Vision Cinemas Limited	
Date: 03/11/2025		 B Rangavasanth Director DIN: 01763289	

VISION CINEMAS LIMITED		
(CIN-L33129KA1992PLC013262)		
Reg.Off: #24/1, 5th Main Road, Jayamahall Extension, Jayamahall, Bangalore - 560046		
Email: cs@visioncinemas.in www.visioncinemas.in		
(Rs. In lakhs)		
Cash Flow Statement as at September 30, 2025		
Particulars	HALF YEAR ENDED 30.09.2025	YEAR ENDED 31.03.2025
A. Cash Flow from Operating Activities		
Profit before Taxation and extraordinary items	(5.07)	0.83
Adjustments for Depreciation	1.83	3.65
Interest Income	-	-
Interest expenses	-	-
Transition in provisions in Usefullife as per Companies Act 2013		
Operating Profit before working capital changes	(3.24)	4.48
Movements in working capital:		
Increase/(Decrease) in Trade Payables	29.83	175.25
Increase/(Decrease) in Short Term Provisions	0.08	(1.83)
Increase/(Decrease) in Other Current liabilities	(35.49)	26.67
Decrease/(Increase) in Trade Receivables	8.57	(199.78)
Decrease/(Increase) in Other Assets	0.38	(6.70)
Cash generated from Operations	0.12	(1.91)
Taxes paid (Net of refunds)	-	0.98
Net cash generated from operations before extraordinary items	0.12	(2.88)
Net cash flow from/ (used in) operating activities (A)	0.12	(2.88)
B. Cash Flow from Investing Activities		
Purchase of Tangible/Intangible Assets	-	-
Reinstatement of Fixed Assets on account of	-	-
(Increase)/Decrease in Other Non Current liabilities	-	-
Transition in provisions in Usefullife as per Companies Act 2013	-	-
Dividend Received	-	-
Transition in provisions in Usefullife as per Companies Act 2013	-	-
Interest Received	-	-
Net cash flow from/(used in) investing activities (B)	-	-
C. Cash flow 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)	(0.25)	(3.34)
Cash and cash equivalents at the beginning of the year	0.82	4.16
Cash and cash equivalents at the end of the year	0.57	0.82
Components of cash and cash equivalents		
Cash on hand	0.17	0.21
Balances with banks		
In Current Account	0.39	0.61
In Deposit Account		
Total cash and cash equivalents	0.57	0.82
Place: Bengaluru	For Vision Cinemas Limited	
Date: 03/11/2025	 B Rangavasanth Director DIN: 01763289	

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, 2025

(Rs. In lakhs)

Particulars	3 months ended (30/09/2025)	Preceeding 3 months ended (30/06/2025)	Corresponding 3 months ended in the previous year (30/09/2024)	Year to date figures for current period ended (30/09/2025)	Year to date for the previous year ended (30/09/2024)	Previous year ended (31/03/2025)
	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
I. Revenue from Operations	48.70	-	162.37	48.70	173.38	320.30
II. Other Income	2.82	-	-	2.82	-	0.11
III. Total Revenue (I + II)	51.52	-	162.37	51.52	173.38	320.41
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	1.20	1.13	5.65	2.33	9.19	21.15
Finance costs	0.00	0.01	-	0.01	0.00	0.01
Depreciation and amortisation expense	2.67	2.67	5.16	5.33	10.32	12.26
Other expenses	43.16	9.39	140.28	52.54	168.71	295.43
Excise / GST on Sales	-	-	-	-	-	-
Total expenses	47.02	13.18	151.09	60.21	188.23	328.85
V. Profit before exceptional and extraordinary items and tax (III - IV)	4.49	-13.18	11.28	-8.69	-14.84	-8.45
VI. Exceptional items	-	-	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	4.49	-13.18	11.28	-8.69	-14.84	-8.45
VIII. Extraordinary items	-	-	-	-	-	-
IX. Profit before tax (VII- VIII)	4.49	-13.18	11.28	-8.69	-14.84	-8.45
X. Tax expense:						
(1) Current tax	-	-	-	-	-	0.98
(2) Deferred tax	-	-	-	-	-	-0.44
(2) MAT Credit entitlement	-	-	-	-	-	-
XI. Profit/(Loss) for the period from continuing operations (VII-VIII)	4.49	-13.18	11.28	-8.69	-14.84	-8.99
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)	4.49	-13.18	11.28	-8.69	-14.84	-8.99
XVI. (1) Share of Profit from Associates (2) Minority Interest	-	-	-	-	-	-
XVII. Profit/(Loss) for the period (XV + XVI)	4.49	-13.18	11.28	-8.69	-14.84	-8.99
XVIII. Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
XIX. Total Comprehensive Income (after Tax) (XVII+XVIII)	4.49	-13.18	11.28	-8.69	-14.84	-8.99
XX. Paid up Equity Share Capital	713.25	713.25	713.25	713.25	713.25	713.25
XXI. Reserves excluding Revaluation Reserve	44.27	52.75	51.03	44.27	52.96	52.75
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	0.06	-0.18	0.16	-0.12	-0.02	-0.13
(2) Diluted	0.06	-0.18	0.16	-0.12	-0.02	-0.13

The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting.

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

Note: Direct Expense of Rs. 41.40 Lacs related to Revenue from Operations is included/shown in other expenses.

The Company operates in a single segment.

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

Place: Bengaluru

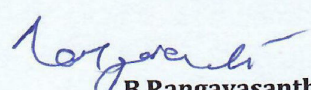
Date: 03/11/2025

For Vision Cinemas Limited

B Rangavasanth

Director

DIN: 01763289

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(Rs. In lakhs)			
Particulars		As at	As at
		30.09.2025	31.03.2025
		Unaudited	Audited
A	Assets		
A (I)	Non-current Assets		
	Property, Plant and Equipment	95.28	100.62
	Financial Assets	-	-
	Investment in subsidiary	-	-
	Deferred Tax Assets (net)	29.90	29.68
	Long Term Loans & Advances	-	-
	Other Non Current Assets	-	-
	Sub total of Non-current Assets	125.18	130.31
A (II)	Current Assets		
	Trade Receivables	253.86	262.42
	Cash and Cash Equivalents	1.12	1.37
	Short-term Loans and Advances	829.12	829.12
	Other Current Assets	22.84	23.22
	Sub total of Current Assets	1,106.93	1,116.12
	Total Assets	1,232.12	1,246.43
B	Equities and Liabilities		
B (I)	Equity		
	Equity Share Capital	789.21	789.21
	Other Equity	44.27	52.75
	Share Warrants	-	-
	Total Equity	833.48	841.96
B (II)	Non-current Liabilities		
	Long-Term Borrowings	-	-
	Deferred Tax Liabilities (Net)	-	-
	Other Long Term Liabilities	-	-
	Long-Term Provisions	-	-
	Total Non-current liabilities	-	-
B (III)	Current Liabilities		
	Short Term Borrowings	-	-
	Trade Payables	-	-
	(A) Total outstanding dues of micro enterprises and small enterprises.	-	-
	(B) Total outstanding dues of creditors other than micro & small enterprises	325.98	296.15
	Other Current Liabilities	71.05	106.55
	Short-Term Provisions	1.60	1.78
	Total Current Liabilities	398.64	404.48
	Total Equities and Liabilities	1,232.12	1,246.43
Place: Bengaluru Date: 03/11/2025		For Vision Cinemas Limited  B Rangavasanth Director DIN: 01763289	

VISION CINEMAS LIMITED

(CIN-L33129KA1992PLC013262)

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

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

(Rs. In lakhs)

Consolidated Cash Flow Statement as at September 30, 2025

	HALF YEAR ENDED	YEAR ENDED
Particulars	30.09.2025	31.03.2025
A. Cash Flow from Operating Activities		
Profit before Taxation and extraordinary items	(8.69)	(8.45)
Adjustments for Depreciation	5.33	12.24
Interest Income	-	-
Interest expenses	-	-
Transition in provisions in Useful life as per Companies Act 2013	-	-
Operating Profit before working capital changes	(3.36)	3.79
Changes in Working Capital:		
Increase/(Decrease) in Trade Payables	29.83	174.11
Increase/(Decrease) in Short Term Provisions	(0.18)	(1.83)
Increase/(Decrease) in Other current liabilities	(35.50)	27.83
Decrease/(increase) in Trade Receivables	8.57	(199.78)
Decrease/(increase) in Other Assets	0.38	(4.74)
Cash generated from Operations	(0.26)	(0.62)
Taxes paid (Net of refunds)	-	0.98
Net cash generated from operations before extraordinary items	(0.26)	(1.60)
Net cash generated from operating activities	(0.26)	(1.60)
B. Cash Flow from Investing Activities		
Purchase of fixed assets, including intangible assets and capital advance	-	-
Interest received	-	-
Sale of Fixed Assets	-	-
Decrease/(increase) in Other Non-current assets	-	-
Net Cash from Investing Activities	-	-
C. Cash flow from Financing Activities		
Proceeds from borrowings	-	-
Proceeds from issue of shares	-	-
(Increase)/Decrease in Loans & Advances	-	(1.96)
(Increase)/Decrease in Borrowings	-	-
Net cash raised in Financing activities	-	(1.96)
Net increase in cash and cash equivalents	(0.26)	(3.56)
Opening Balance of Cash and Cash Equivalents	1.37	4.93
Closing Balance of Cash and Cash Equivalents	1.12	1.37
Components of cash and cash equivalents		
Cash on hand	0.71	0.61
Balances with banks	-	-
In Current Account	0.40	0.75
In Deposit Account	-	-
Total cash and cash equivalents	1.12	1.37

Place: Bengaluru

Date: 03/11/2025

For Vision Cinemas Limited

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 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 30, 2025

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, 2025 ("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.





MANOJ ACHARYA & ASSOCIATES
CHARTERED ACCOUNTANTS

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

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

Manoj Acharya
(Partner)
M.No. : 045714
UDIN NO.: 25045714BMOOVV3082
Date : 03-11-2025





MANOJ ACHARYA & ASSOCIATES
CHARTERED ACCOUNTANTS

8, Subh Bungalows,
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, 2025 and for the period from July 01, 2025 to September 30, 2025 ("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 inquiries, 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 identified 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.





MANOJ ACHARYA & ASSOCIATES
CHARTERED ACCOUNTANTS

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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 1.87 lakhs, total comprehensive income of Rs. NIL and total comprehensive Loss of Rs. 1.87 Lakhs for the quarter ended September 30, 2025 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

Manoj Acharya
(Partner)

M.No. : 045714

UDIN NO.: 25045714BMOOVU2392

Date : 03/11/2025

