



**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 (as amended)**

**THE BOARD OF DIRECTORS OF VINTRON INFORMATICS LIMITED**

**Introduction**

We have reviewed the accompanying statement of unaudited standalone financial information (the 'Statement') of **VINTRON INFORMATICS LIMITED** (the 'Company') for the quarter ended 30 September 2023 and the year to date results for the period 01 April 2023 to 30 September 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

The 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'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

**Conclusion**

Based on our review conducted as above, **subject to the impact of the matter described in "Basis of Modified Conclusion" para herein under**, 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.

**Basis for Modified Conclusion**

- Pursuant to default by the company in payment of dues in line with the settlement agreement entered into in earlier year with a party, there can be incremental impact on the liability as provided by the company on the basis of erstwhile terms and conditions. However, the company is under negotiation with the party for revised settlement. In view of uncertainty, the company has not made provision of incremental impact in the liability. Had the differential liability and interest been provided, profit for the period 1<sup>st</sup> April, 2023 to 30<sup>th</sup> September, 2023 would have been lower by Rs. 13.83 lacs (cumulative figure amounted to Rs. 260.49 lacs) with corresponding increase in financial liabilities.*





**O P BAGLA & CO LLP**  
CHARTERED ACCOUNTANTS

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2. Balances shown in the statement as receivable (including bank deposits & advance given) and payable (including advance received) from/to various parties under different heads are subject to confirmation/reconciliation. We are unable to comment upon the impact, if any, which may result on such reconciliation/settlement with the party.

**Emphasis of Matter**

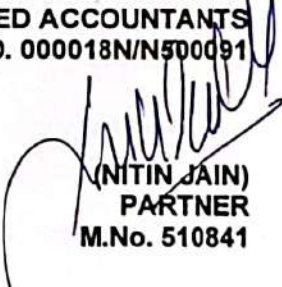
We draw out attention to following matters:

- a) We draw out attention to the fact that the net worth of the company stands eroded, Current Liabilities are greater than Current assets and company incurs cash losses during the period under review and preceding financial year. These conditions may cast doubt about the Company's ability to continue as a going concern. Nevertheless, the management have perception of revival of the company in subsequent years and management has considered the loss/erosion as aforesaid as temporary, the statement have been prepared on going concern basis.

For O P BAGLA & CO LLP  
CHARTERED ACCOUNTANTS  
ICAI FIRM REGN. NO. 000018N/N500091

PLACE: NEW DELHI  
DATED: 11-11-2023  
UDIN: 23510841BGWAUC297



  
(NITIN JAIN)  
PARTNER  
M.No. 510841

# VINTRON INFORMATICS LIMITED

CIN: L72100DL1991PLC045276

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## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

PART-I Particulars		FOR THE QUARTER ENDED					(Rs. In Lacs)
		30.09.2023			Half Year Ended		YEAR ENDED
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income From Operations</b>						
	a) Revenue from Operations (Refer Note No.2)	100.08	-	483.19	100.08	1,297.98	1,851.29
	b) Other Operating Income	-	-	-	-	-	-
	<b>Total Income from Operations (Net)</b>	<b>100.08</b>	<b>-</b>	<b>483.19</b>	<b>100.08</b>	<b>1,297.98</b>	<b>1,851.29</b>
2	Other Income	-	2.44	104.88	2.44	107.72	122.34
3	<b>Total Income (1+2)</b>	<b>100.08</b>	<b>2.44</b>	<b>588.07</b>	<b>102.52</b>	<b>1,405.70</b>	<b>1,973.63</b>
4	<b>Expenses</b>						
	a) Cost of materials consumed	-	-	385.40	-	1,020.27	1,151.66
	b) Purchase of Stock-in-trade	13.79	0.16	(2.54)	13.95	15.85	590.27
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	83.54	(0.16)	2.45	83.38	44.84	(5.12)
	d) Employee benefits expense	2.26	0.75	49.17	3.01	95.73	103.12
	e) Finance Costs	0.32	0.35	3.91	0.67	7.54	12.24
	f) Depreciation and amortisation expense	1.45	1.45	11.47	2.90	22.93	36.82
	g) Other expenses (any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	6.20	15.26	46.72	21.46	89.07	178.55
	<b>Total Expenses</b>	<b>107.56</b>	<b>17.31</b>	<b>496.58</b>	<b>125.37</b>	<b>1,296.23</b>	<b>2,067.54</b>
5	<b>Profit / (Loss) from Operations before other income, finance costs and exceptional items (3-4)</b>	<b>(7.48)</b>	<b>(15.37)</b>	<b>91.49</b>	<b>(22.85)</b>	<b>109.47</b>	<b>(93.91)</b>
6	Exceptional items (Profit of Sale of PPE)	-	-	-	-	-	(13.66)
7	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (5±6)</b>	<b>(7.48)</b>	<b>(15.37)</b>	<b>91.49</b>	<b>(22.85)</b>	<b>109.47</b>	<b>(107.57)</b>
8	Extraordinary Items	-	-	-	-	-	-
9	<b>Profit / (Loss) from ordinary activities before tax (7±8)</b>	<b>(7.48)</b>	<b>(15.37)</b>	<b>91.49</b>	<b>(22.85)</b>	<b>109.47</b>	<b>(107.57)</b>
10	Tax expense	-	-	-	-	-	-
11	<b>Net Profit / (Loss) from ordinary activities after tax (9±10)</b>	<b>(7.48)</b>	<b>(15.37)</b>	<b>91.49</b>	<b>(22.85)</b>	<b>109.47</b>	<b>(107.57)</b>
12	<b>Other Comprehensive Income (after tax)</b>						
A.	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
B.	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
13	<b>Total comprehensive income for the period comprising profit / (loss) and other Comprehensive Income for the period</b>	<b>(7.48)</b>	<b>(15.37)</b>	<b>91.49</b>	<b>(22.85)</b>	<b>109.47</b>	<b>(107.57)</b>
14	Paid-up equity share capital (Face Value Re.1/- each)	783.66	783.66	783.66	783.66	783.66	783.66
15	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	(2,047.63)
16.i	Earning per share (before extraordinary / exceptional items) (of Rs.1/- each) (not annualised):						
	(a) Basic	(0.01)	(0.02)	0.12	(0.03)	0.14	(0.12)
	(b) Diluted	(0.01)	(0.02)	0.12	(0.03)	0.14	(0.12)
16.ii	Earning per share (after extraordinary / exceptional items) (of Rs.1/- each) (not annualised):						
	(a) Basic	(0.01)	(0.02)	0.12	(0.03)	0.14	(0.14)
	(b) Diluted	(0.01)	(0.02)	0.12	(0.03)	0.14	(0.14)

**Notes:**

1. The above financial results were reviewed by the Audit Committee in its meeting held on 11th November, 2023 at 11:00 AM and the same were approved and taken on record by the Board of Directors in the meeting held on 11th November, 2023 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have been reviewed by the Statutory Auditors of the Company.
2. The Company operates in a single segment: manufacturing, trading and sale of electronic security & surveillance products.
3. The figures have been re-grouped/ rearranged wherever required for the purpose of comparison.

For and on behalf of the Board  
VINTRON INFORMATICS LIMITED



Place: New Delhi

Date: 11.11.2023

**VINTRON INFORMATICS LIMITED**  
Unaudited Standalone Interim Balance Sheet

(Rs. In Lacs)

Particulars	As at 30/09/2023	As at 31/03/2023
<b>ASSETS</b>		
<b>Non-current assets</b>		
Right to Use Assets	10.65	13.56
Financial assets:		
(i) Other financial assets	79.53	78.49
Other non financial assets	29.94	9.64
<b>Total Non-Current Assets</b>	<b>120.12</b>	<b>101.69</b>
<b>Current assets</b>		
Inventories	0.22	83.60
Financial assets:		
(i) Trade receivables	10.81	160.34
(ii) Cash and cash equivalents	0.58	0.82
(iii) Other financial assets	213.59	7.86
(iv) Other non financial assets	-	13.03
Other current assets	1.01	-
<b>Total Current Assets</b>	<b>226.21</b>	<b>265.65</b>
<b>Total Assets</b>	<b>346.33</b>	<b>367.34</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	783.66	783.66
Other Equity	(2,070.03)	(2,047.63)
<b>Total Equity</b>	<b>(1,286.37)</b>	<b>(1,263.97)</b>
<b>Non-current liabilities</b>		
Financial liabilities:		
(i) Borrowings	1,070.03	1,063.64
(ii) Lease Liabilities	5.34	8.78
<b>Total Non-Current Liabilities</b>	<b>1,075.37</b>	<b>1,072.42</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Trade Payables	328.42	480.31
(ii) Other financial liabilities	52.25	58.49
(iii) Lease Liabilities	5.78	5.24
Other current liabilities	170.88	14.85
<b>Total Current Liabilities</b>	<b>557.33</b>	<b>558.89</b>
<b>Total Liabilities</b>	<b>346.33</b>	<b>367.34</b>

For and on behalf of the Board  
VINTRON INFORMATICS LIMITED



Date: 11.11.2023  
Place: New Delhi

**VINTRON INFORMATICS LIMITED**  
**Unaudited Standalone Statement of Cash Flows**  
**FOR THE PERIOD ENDED ON 30th SEPTEMBER, 2023**

(₹ in lakhs)

PARTICULARS	Half Year ended '30 September 2023	Half Year ended '30 September 2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax		109.47
<i>Adjusted for:</i>	(22.85)	
Depreciation and amortisation expenses	2.90	22.93
Interest income	-	(0.67)
Interest expense	0.67	7.54
Sundry Balances Written back (Net)	(2.44)	(106.51)
Lease Rent Paid	3.12	(26.40)
<b>Operating profit before working capital changes</b>	<b>(18.60)</b>	<b>6.36</b>
<b>Working capital adjustments:</b>		
Movement in inventories	-	
Movement in trade and other receivables	83.38	147.73
Movement in other Financial liabilities	(65.06)	89.04
Movement in other Current liabilities	(6.24)	12.44
Movement in trade and other payables	159.52	(35.16)
Movement in provisions	(152.57)	(103.24)
<b>Cash flow generated from operations (gross)</b>	<b>19.03</b>	<b>18.35</b>
Less: taxes paid		18.35
<b>Net cash flow generated from operations (A)</b>	<b>0.43</b>	<b>24.71</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant & equipment (including capital advances, capital work-in-progress, intangible assets, intangible assets under development and capital advances)	-	(2.32)
Interest received	-	0.67
<b>Net cash flow (used in) investing activities (B)</b>	<b>-</b>	<b>(1.65)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest paid	(0.67)	(7.54)
(Repayment of)/ proceeds from short-term borrowings (net)		(24.23)
<b>Net cash flow (used in) financing activities (C)</b>	<b>(0.67)</b>	<b>(31.77)</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(0.24)</b>	<b>(8.71)</b>
Cash and cash equivalents at the beginning of the year	0.82	17.29
Cash and cash equivalents at the end of the year	<b>0.58</b>	<b>8.58</b>
<b>Components of cash and cash equivalents at the end of the period</b>		
Balances with banks	0.58	4.51
Cash on hand	0.00	4.07
	<b>0.58</b>	<b>8.58</b>

For and on behalf of the Board  
**VINTRON INFORMATICS LIMITED**



Malvika Lalwani

\* Director

DIN: 08673926

Date: 11.11.2023

Place: New Delhi