

V R FILMS & STUDIOS LIMITED

(FORMERLY KNOWN AS V R FILMS & STUDIOS PVT LTD)

Date: 27th May, 2022

To,
The Listing Compliance
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip Code: 542654

Sub: - Outcome of Board Meeting held on Friday, 27th May, 2022 at 3:30 P.M.

Dear Sir/ Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 Read With Schedule III Of The Said Regulations, We Inform You That The Board Of Directors Of The Company At Its Meeting Held Today, i.e. Friday, May 27th, 2022, Inter Alia, Has Approved The Following Items:

1. Considered, approved & taken on record the Standalone Audited Financial Statement and Cash flow statement of the Company for the half year and year ended on 31st March, 2022 along with Auditor's Report.
2. Considered, approved & taken on record the Appointment of M/s. Himank Desai & Co., Chartered Accountants as the Internal Auditor of the Company pursuant to the provisions of Section 138 of the Companies Act, 2013.
3. Considered and approved the appointment of M/s Jaymin Modi & Co. (Practicing Company Secretaries) as Secretarial Auditor of the Company for the financial year 2022-2023
4. With the permission of Board, we have recommended the Dividend of Re. 1.00 /- i.e 10% of fully paid up equity share of Rs.10 /- each for the financial year 2021-22 on all equity shares subject to the approval of the Shareholders at the ensuing Annual General Meeting.

The detailed profile of M/s. Himank Desai & Co., Chartered Accountants, and M/s Jaymin Modi & Co. Company Secretaries, as per the requirement of Regulation 30 of Listing Regulations read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 the information is given in Annexure 1& 2.



JURISDICTION MUMBAI HIGH COURT

19, Chhadva Apartments, Near Diamond Garden, Sion-Trombay Road, Chembur, Mumbai – 400 071. INDIA

Tel No: 91-22-25273841, Tel Fax No: 91-22-25228467, Email Id: info@vrfilms.in, Website: www.vrfilms.in

CIN : L92100MH2007PLC177175



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We further inform you that the Board Meeting commenced at 03:30 P.M. today and concluded at 4:30 P.M.

Kindly take the same on your records.

Thanking You,
Yours Truly,

For, **V R Films & Studios Ltd**

Manish Dutt

Mr. Manish Dutt
Managing Director
DIN: 01674671



Encl:

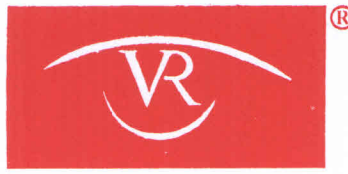
1. Auditors Report and Audited Financial Statement.
2. Standalone Audited Financial Statement and Cash flow statement of the Company for the quarter and year ended on 31st March, 2022.
3. Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (LODR) Regulations, 2015

Note: The Audited Financial Statement shall be available on the website (www.vrfilms.in) of the Company.

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Annexure 1

Appointment of M/s. Himank Desai & Co., Chartered Accountants, as the Internal Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal Auditor	M/s Himank Desai & Co.
2.	Reason for appointment	Following the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions (if any) of the Companies Act, 2013 the Company has appointed an Internal Auditor for conducting Internal Audit of the Company.
3.	Date of appointment & term of appointment	M/s Himank Desai & Co. was appointed as Internal Auditor of the Company at the Board Meeting held 27.05.2022 for the financial year 2022-23 at a remuneration as decided by the Board of Directors and the firm mutually.
4.	Brief profile	The firm have experience in the field of Auditing, Taxation and Company Law. The firm got varied exposure by conducting audits of Banks, Financial Institutes, various Public as well as Private Sector Entities. It has requisite young and dynamic manpower and infrastructure and in position to undertake various type of assignments including Audit reviews, compilation of financial data, consultation on improving internal controls, professional advices relating to tax planning to corporate and non - corporate assesses and the firm has also engaged in handling matters pertaining to Roc and Company Law Board.
5.	Disclosure of relationships between directors	None

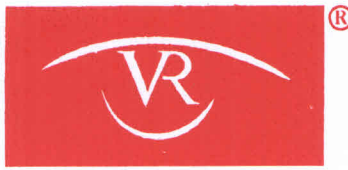


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Annexure 2

Appointment of M/s. Jaymin Modi & Co., Company Secretaries, as the Secretarial Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Secretarial Auditor	M/s Jaymin Modi & Co.
2.	Reason for appointment	Appointment: to Comply with the Companies Act, 2013. and the requirements under SEBI (LODR) Amendment Regulations, 2015
3.	Date of appointment & term of appointment	26.05.2022 Jaymin Modi of M/s Jaymin Modi & Co., Practicing Company Secretaries is appointed as Secretarial Auditor of the Company.
4.	Brief profile	Jaymin Modi & Co is Practicing Company Secretaries firm registered with the Institute of Company Secretaries of India (ICSI), providing quality services in the Corporate Law field. Jaymin Modi & Co has extensive knowledge and experience in dealing with matters relating to Company Law, Securities Laws – Initial Public Offers, Direct Listing, Secretarial Due Diligence, Listings and Capital Market Transactions, Jaymin Modi is an Associate member of Institute of Company Secretaries of India and a Commerce and Law graduate from Mumbai University. He has more than 9 years of experience in the field of Corporate Law and more than 7 years of practice experience as a Practicing Company Secretary. He provides advisory in array of field of corporate laws related matters through his firm.
5.	Disclosure of relationships between directors	None



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INDEPENDENT AUDITOR'S REPORT ON HALF YEARLY STANDALONE FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors of
V R FILMS & STUDIOS LIMITED

Opinion

We have audited the accompanying Statement of standalone financial results of **V R FILMS & STUDIOS LIMITED** ('the Company') for the Half Year and year ended 31st March, 2022 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('the Regulation').

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Regulations; and
- b. gives a true and fair view in conformity with 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 thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the Half Year and year ended 31st March 2022.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled on the basis of standalone financial statements for the year ended 31st March, 2022. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone 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 Ind AS 34, 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. This responsibility also includes maintenance of adequate accounting records in accordance with the

B. L. DASHARDA & ASSOCIATES
CHARTERED ACCOUNTANTS



provisions of the Act for safeguarding 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 Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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 financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is 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 this 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 financial controls 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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

B. L. DASHARDA & ASSOCIATES
CHARTERED ACCOUNTANTS



related to events or conditions that may cast significant doubt on the ability of the Company 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 Statement 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 Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

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.

Other Matter

The statement includes the results for the quarter ended 31st March, 2022 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2022 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under the Regulations.

For B L Dasharda & Associates

Chartered Accountants

Firm Registration Number: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai


Date : 27th May, 2022

UDIN: 22112489AJRZVP1691



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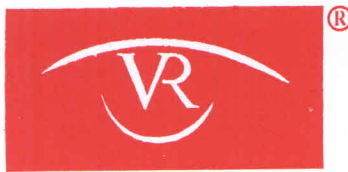
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS (As per Schedule III of Companies Act, 2013 and Non-Ind AS)					
For the Year ended 31st March, 2022					
(' in lakhs) (Except Earning per share)					
	PARTICULARS	STANDALONE			
		Half Year ended		Year ended	
		31/03/2022	30/09/2021	31/03/2022	31/03/2021
		Audited	Unaudited	Audited	Audited
I	INCOME				
I	Revenue from operations (Net)	742.24	657.99	1,400.22	988.39
II	Other Income	9.50	7.24	16.74	10.68
III	Total Income (I+II)	751.74	665.22	1,416.96	999.08
IV	EXPENSES				
	(a) Operating Expenses	540.12	337.95	878.07	503.11
	(b) Purchase of stock-in-trade	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(151.55)	(58.96)	(210.51)	(114.17)
	(d) Employee benefits expense	177.15	149.64	326.79	245.19
	(e) Finance Costs	14.87	3.28	18.15	4.73
	(f) Depreciation & amortisation expenses	18.77	8.42	27.19	27.44
	(g) Other expenses	75.86	43.40	119.26	91.82
	TOTAL EXPENSES (a to g)	675.22	483.73	1,158.96	758.12
V	Profit before exceptional and extraordinary items and tax (III - IV)	76.52	181.49	258.01	240.95
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	76.52	181.49	258.01	240.95
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII-VIII)	76.52	181.49	258.01	240.95
X	Tax Expenses				
(i)	Current tax	18.59	53.92	72.50	64.92
(ii)	Deferred tax	0.83	0.05	0.88	0.74
XI	Profit for the period (IX - X)	57.10	127.53	184.63	175.30
XII	Paid Up Equity Share Capital	137.20	137.20	137.20	137.20
XIII	Earnings per share (of ₹.10/- each)				
(i)	Basic	4.16	9.29	13.46	12.78
(ii)	Diluted	4.16	9.29	13.46	12.78
Notes:					
1	The above Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at the meeting held on 27th May, 2022.				
2	The Audited Standalone Financial Results have been prepared in accordance with the Accounting Standards as notified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.				
3	In accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015, the above Audited Standalone Financial Results of the Company are posted on Company's website (www.vrfilms.in) on the website of BSE Limited (www.bseindia.com) where the company's shares are listed.				
4	The figures for the half year ended 31st March, 2022 are the balancing figures between the audited figures in respect of the full financial year.				
5	The Board of Directors have recommended dividend of 10% (viz Re 1/- per share having face value of Rs.10/- each) subject to approval of shareholders in the ensuing Annual General Meeting.				
6	The Company operates in a single segment only i.e Film Distribution and Dubbing.				
7	Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.				
Place : Mumbai Date : 27th May, 2022		<div style="text-align: right;">  <p>For V R Films & Studios Limited Manish Dutt Managing Director DIN : 01674671</p> </div>			

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V R FILMS & STUDIOS LIMITED

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STATEMENT OF AUDITED STANDALONE AND CONSOLIDATED ASSETS AND LIABILITIES (As per Schedule III of Companies Act.2013 and Non-Ind AS) AS AT 31ST MARCH, 2022			
(' in lakhs)			
		Standalone	
Sr. No.	Particulars	As at 31st March 2022	As at 31st March 2021
I	EQUITY AND LIABILITIES		
1	Shareholder's funds		
a	Share Capital	137.20	137.20
b	Reserves & Surplus	1,012.76	855.57
c	Money received against Share Warrants	-	-
	Sub -total-Shareholder's Fund	1,149.96	992.77
2	Share Application money pending allotment	-	-
3	Non-Current Liabilities		
a	Long Term Borrowings	15.95	-
b	Deferred Tax Liabilities (net)	0.71	-
c	Other long term liabilities	-	-
d	Long Term Provisions	-	-
	Sub -total-Non-Current liabilities	16.66	-
4	Current Liabilities		
a	Short term borrowings	619.13	97.42
b	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	29.72	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	77.94	24.11
c	Other Current Liabilities	47.29	30.31
d	Short term provisions	13.04	-
	Sub-total-Current Liabilities	787.13	151.84
	TOTAL EQUITY AND LIABILITIES	1,953.74	1,144.61
II	ASSETS		
1	Non-Current Assets		
a	Fixed Assets		
	i) Tangible Assets	194.21	83.31
	iii) Intangible Assets	14.55	-
b	Non Current Investments	-	-
c	Deferred Tax Assets (net)	-	0.17
d	Long Term Loan and Advances	1.99	-
e	Other Non-Current Assets	51.09	18.78
	Sub total Non-Current Assets	261.84	102.26
2	Current Assets		
a	Current Investment	-	-
b	Inventories	756.89	546.38
c	Trade Receivables	385.96	98.02
d	Cash and Cash Equivalents	376.60	304.77
e	Short-Term Loans and Advances	157.39	65.15
f	Other Current Assets	15.07	28.03
	Sub Total Current Assets	1,691.91	1,042.35
	TOTAL ASSETS	1,953.74	1,144.61

V R Films & Studios Limited
Cash Flow Statement for the year ended 31st March, 2022

Particulars	For the year ended 31st Mar 2022		For the year ended 31st Mar 2021	
	INR	INR	INR	INR
Cash flow from operating activities				
Net profit before tax		258,00,745		240,95,430
Adjustments for:				
Add :				
Depreciation and amortisation	27,19,462		27,44,401	
Finance Costs	18,15,006		4,72,709	
Profit on sale of Property, Plant and Equipment	-		-	
Less :				
Interest income	14,52,242		9,12,040	
Provision no longer required, written back	-		-	
		30,82,226		23,05,070
Operating profit before working capital changes		288,82,971		264,00,499
Adjustments for (increase) / decrease in operating assets:				
Trade receivables	(287,94,075)		159,22,241	
Short-term loans and advances	(92,23,765)		18,24,232	
Long-term loans and advances	(1,98,710)		-	
Inventory	(210,50,619)		(114,16,775)	
Other Non current assets	(20,00,000)		-	
Other current assets	12,95,999		(3,46,561)	
Adjustments for increase / (decrease) in operating liabilities:				
Short-term provision	6,46,812		(7,11,715)	
Long-term provision	-		(2,44,560)	
Trade payables	83,54,735		(34,65,801)	
Other current liabilities	16,98,525		(25,351)	
		(492,71,098)		15,35,710
Cash generated from operations		(203,88,127)		279,36,209
Income tax refund / (paid)		78,23,817		66,91,200
Net cash generated / (used in) from operating activities		(282,11,944)		212,45,009
Cash flow from investing activities				
Purchase of Property, plant and equipment	(152,64,018)		(6,14,286)	
Proceeds from sale of Property, plant and equipment	-		-	
Fixed Deposits placed	(80,63,017)		(104,97,076)	
Net cash (used in) / generated from investing activities		(233,27,035)		(111,11,362)
Cash flow from financing activities				
Interest Income	14,52,242		9,12,040	
Short term Borrowings	521,71,412		(23,20,673)	
Finance Costs	(18,15,006)		(4,72,709)	
Dividend paid on equity shares	(27,44,000)		(27,44,000)	
Repayment of Loans	15,94,503		-	
Net cash used in financing activities		506,59,151		(46,25,342)
Net increase in cash and cash equivalents during the period		(8,79,828)		55,08,305
Cash and cash equivalents at the beginning of year		69,96,862		14,88,557
Cash and cash equivalents at end of period		61,17,034		69,96,862
Reconciliation of cash and cash equivalents with Balance sheet				
Cash and cash equivalents at end of year		376,60,187		304,76,998
Less: Balances not considered as cash and cash equivalents in other deposit accounts with original maturity more than 3 months		315,43,153		234,80,136
Net cash and cash equivalents at the end of period		61,17,034		69,96,862

1. The above Cash Flow Statement has been prepared under the 'Indirect method' as set out in the Ind AS-7 on Statement of Cash Flow as notified under Companies (Accounts) Rules, 2015.

2. Previous year's figures have been regrouped and rearranged wherever necessary.
In terms of our report attached.

For B.L.Dasharda & Associates
Chartered Accountants
FRN No. 112615W

Sushant Mehta
Partner



For and on behalf of the Board

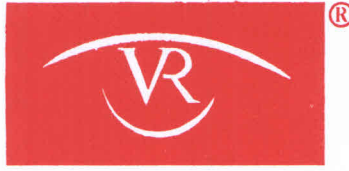
Manish Dutt
Managing Director
(DIN : 01674671)

Prasad Sawant
Chief Financial Officer

Krishni Dutt
Director
(DIN : 01674721)

Place : Mumbai
Date : 27th May, 2022
UDIN NO: 22112489AJRZVP1691

Place : Mumbai
Date : 27th May, 2022



V R FILMS & STUDIOS LIMITED

(FORMERLY KNOWN AS V R FILMS & STUDIOS PVT LTD)

Date: 27th May, 2022

To,
The Listing Compliance
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip Code: 542654

Ref: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board Of India (LODR) Regulations, 2015

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that Statutory Auditors of the Company M/s B. L. Dasharda & Associates, have issue Auditors Report with unmodified opinion in respect of Audited Financial Results for the half year and year ended on March 31, 2022 approved at Board Meeting held on Friday, 27th May, 2022.

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

Thanking You.

Yours Truly,

For, **V R FILMS & STUDIOS LTD**

Mr. Prasad Sawant
Chief Financial Officer



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