



V R FILMS & STUDIOS LIMITED

Date: 30th May, 2024

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

Scrip Code: 542654

Dear Sir/ Madam,

Sub: - Outcome of Board Meeting held on Thursday, 30th May, 2024.

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. Thursday, May 30th, 2024, 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, 2024 along with Auditor's Report.
2. Considered and approved the appointment of M/s Jaymin Modi & Co. (Practicing Company Secretaries) as Secretarial Auditor of the Company for the financial year 2024-2025.

The detailed profile of 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.

We further inform you that the Board Meeting commenced at 03:30 P.M. today and concluded at 4:00 P.M.

Kindly take the same on your records.

Thanking You,
Yours Faithfully,

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

MANISH
SATPRAKASH
DUTT

Digitally signed by MANISH
SATPRAKASH DUTT
DN: c=IN, o=Personal,
postalCode=400071, st=Maharashtra,
serialNumber=802C6C3D482A2DE2A09
0B3FCE55CEA9818CA267AA8FEC0ABC
800083A4741A11, cn=MANISH
SATPRAKASH DUTT
Date: 2024.05.30 16:03:34+05'30'



Mr. Manish Dutt
Managing Director
DIN: 01674671

JURISDICTION MUMBAI HIGH COURT

19. Chhadva Apartments, Near Diamond Garden. Sion-Trombay Road, Chembur. Mumbai - 400071. INDIA
Tel No: 91-22-25273841, Tel Fax No: 91-22-25228467, Email Id: info@vrfilms.in, Website: www.vrfilms.in

CIN : L92100MH2007PLC177175



V R FILMS & STUDIOS LIMITED

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, 2024.
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. Jaymin Modi & Co., Company Secretaries, as the Secretarial Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal 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	30.05.2024 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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B. L. DASHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS



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, 2024 ('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 2024.

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, 2024. 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

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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 Matters

The financial results include the results for the half year ended March 31, 2024 and March 31, 2023 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the first half of the respective financial year. Also, the figures up to the end of the first half year have only been reviewed and not subjected to audit.

For B L Dasharda & Associates

Chartered Accountants

Firm Registration Number: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date : 30th May, 2024

UDIN: 24112489BKANXV5941



V R FILMS & STUDIOS LIMITED

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2024 UNDER IND AS						
(₹ in lakhs) (Except Earning per share)						
	PARTICULARS	STANDALONE				
		Quarter ended	Half Year ended		Year ended	
		31-03-2024	31-03-2024	30-09-2023	31-03-2023	31-03-2023
		Audited	Audited	Unaudited	Audited	Audited
I	INCOME					
	Revenue from operations (Net)	597.92	749.69	490.40	629.19	1,149.17
II	Other Income	8.80	14.76	9.35	25.14	39.05
III	Total Income (III+IV)	606.72	764.45	499.75	654.33	1,188.22
IV	EXPENSES					
	(a) Cost of Production	494.44	647.81	291.08	250.87	938.89
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(126.56)	(240.57)	(31.41)	(43.33)	(271.98)
	(d) Employee benefits expense	125.89	201.38	196.07	162.26	397.45
	(e) Finance Costs	22.13	38.22	31.79	36.99	70.01
	(f) Depreciation & amortisation expenses	35.13	70.25	29.78	55.58	100.03
	(g) Other expenses (Refer Note	15.27	35.59	69.20	45.93	104.79
	TOTAL EXPENSES (a to g)	566.29	752.69	586.51	508.29	1,339.19
V	Profit/(Loss) before exceptional and extraordinary items and tax (V - VI)	40.43	11.76	(86.76)	146.04	(74.99)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VII- VIII)	40.43	11.76	(86.76)	146.04	(74.99)
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax (XI+XII)	40.43	11.76	(86.76)	146.04	(74.99)
X	Tax Expenses					
	(i) Current tax	-	-	0.49	29.96	0.49
	(ii) Deferred tax	(14.31)	(14.31)	0.13	2.75	(14.18)
XI	Profit/(Loss) for the period (XIII- XIV)	54.74	26.07	(87.37)	113.33	(61.30)
XII	Other Comprehensive Income / (loss) (net of tax)	(5.85)	(5.85)	-	1.68	(5.85)
XIII	Total Comprehensive Income / (Loss) for the period (XV +XVI)	48.89	20.22	(87.37)	115.01	(67.15)
XIV	Paid Up Equity Share Capital	1,097.60	1,097.60	1,097.60	137.20	1,097.60
XV	Reserves excluding revaluation reserves (as shown in the Audited Balance Sheet of previous year)	-	-	-	55.14	1,082.69
XVI	Earnings per share (of ₹ 1/- each) (Refer Note No.4)					
	(i) Basic	0.50	0.24	(0.80)	1.03	(0.56)
	(ii) Diluted	0.50	0.24	(0.80)	1.03	(0.56)
Notes:						
1	The Indian Accounting Standards (Ind AS), as notified under the Companies (Indian Accounting Standards) Rules, 2015 is applicable to V R Films & Studios Limited (the "Company") commencing from 01st April, 2023 being the date of adoption of IND AS by the company due to migration of the company at the Bombay Stock Exchange from Smaller platform to the Main Board on 25th January, 2024. Accordingly these audited financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, [SEBI (LODR) Regulations, 2015] as amended. The date of transition is 01st April, 2022. The impact of transition has been accounted for in the opening reserve and the comparative periods has been restated accordingly.					
2	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 30th May, 2024.					
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 Shareholders of the Company had approved the issue of Bonus Equity Shares through postal ballot on 13th July, 2023 in proportion of 7 (Seven) Equity Share for every 1 (One) equity shares held. The Board of Directors at their meeting held on 8th June, 2023 had approved the allotment of 96,04,000 Equity Shares of Rs. 10/- each, fully paid up, to the eligible Shareholders whose names appear in the Register of Members and the list of beneficial owners as on 26th July, 2023, being the record date fixed for this purpose. Accordingly, the basic and diluted earning per share have been adjusted for all the periods presented for the bonus shares allotted in accordance with Ind AS 33 "Earning per Share" as notified by the Ministry of Corporate Affairs.					



Manish Dutt

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5	The reconciliation of Net profit reported for the Half year and year ended 31st March,2023 in accordance with Indian GAAP to total comprehensive Income in accordance with Ind-AS is as given below:		
		('₹ in lakhs)	
	Description	Half Year ended	Year ended
		31-03-2023	31-03-2023
	Net profit after Tax as per previous GAAP (Indian GAAP)	113.59	84.22
	(i) Re-measurement of net defined benefit liability	(2.25)	(2.25)
	Net profit after Tax before OCI as per Ind AS	111.34	81.97
	Other Comprehensive Income(net of tax)	1.68	1.68
	Total Comprehensive Income after tax as per Ind AS	113.02	83.65
6	The reconciliation of equity for the Half year and year ended 31st March,2023 and as at 01st April,2022 as previously reported in accordance with Indian GAAP and now being reported in accordance with Ind AS is as given below :		
		('₹ in lakhs)	
	Description	As at	As at
		31-03-2023	01-04-2022
	Shareholders Equity under previous GAAP	1218.47	1149.96
	Ind AS Adjustments		
	Deferred tax & Others	(0.57)	-
	Lease Liability Impact	1.99	-
	Total equity after Ind AS adjustments	1219.89	1149.96
7	Remeasurement cost of net defined benefit liability. The remeasurement cost arising primarily due to change in actuarial assumption has been recognised in Other Comprehensive Income (OCI) under Ind-AS as compared to Statement of Profit & Loss Account under Indian GAAP.		
8	The figures for the half year ended 31st March, 2024 and 31st March, 2023 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-date figures up to second quarter of the respective financial year.		
9	The Company operates in a single segment only i.e Film Distribution and Dubbing.		
10	Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.		
	<div>Place : Mumbai Date : 30th May, 2024</div> <div><div>For V R Films & Studios Limited <i>Manish Dutt</i> Manish Dutt Managing Director DIN : 01674671</div></div>		

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V R FILMS & STUDIOS LIMITED

STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT 31ST MARCH, 2024			
		('₹ in lakhs)	
Sr. No.	Particulars	As at 31st March 2024	As at 31st March 2023
	A Assets		
	1) Non-Current Assets		
	(a) Property, Plant and Equipment	133.83	169.44
	(b) Intangible assets	8.18	10.91
	(c) Right of-use asset	76.42	120.57
	(d) Financial assets		
	(i) Non-current investments	-	-
	(ii) Loans	-	-
	(iii) Other financial assets	14.94	15.71
	(e) Deferred Tax assets (Net)	15.84	-
	(f) Other non-current assets	30.46	6.42
	Total Non-Current Assets (A)	279.67	323.05
	2) Current Assets		
	(a) Inventories	1190.87	918.89
	(b) Financial assets		
	(i) Trade Receivables	796.42	567.63
	(ii) Cash and cash equivalents	30.23	43.92
	(iii) Bank balances other than (ii) above	362.20	332.55
	(iv) Loans	2.32	3.45
	(v) Other Financial assets	8.61	8.60
	(c) Other current assets	133.44	182.44
	Total Current Assets (B)	2,524.09	2,057.48
	Total Assets (A)+ (B)	2,803.77	2,380.53
	B Equity & Liabilities		
	1) Equity		
	(a) Equity share capital	1,087.60	137.20
	(b) Other Equity	55.14	1,082.69
	Total Equity (A)	1,152.74	1,219.89
	2) Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities	103.08	141.95
	(b) Provisions	-	-
	(c) Lease Liabilities	65.88	118.57
	(d) Deferred tax liabilities (Net)	-	0.31
	Total Non-Current Liabilities (B)	168.96	260.83
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Short term borrowings	830.17	715.72
	(ii) Trade payables		
	a) total outstanding dues of micro and small enterprises	29.34	26.37
	b) total outstanding dues of creditors other than micro and small enterprises	514.46	101.66
	(iii) Other Financial Current Liabilities	44.04	39.12
	(b) Other current liabilities	62.94	11.21
	(c) Provisions	1.12	-
	(d) Current tax liabilities (Net)	-	5.72
	Total Current Liabilities (C)	1,482.08	899.81
	Total Equity and Liabilities (A)+ (B) + (C)	2,803.77	2,380.53



Manish Shetty

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V R FILMS & STUDIOS LIMITED

V R Films & Studios Limited		
Standalone Statement of Cash Flow for the Year ended 31st March, 2024		
	('₹ in lakhs)	
Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
Cash flows from operating activities		
Profit/(Loss) before tax as per statement of profit and loss	(74.99)	111.05
Adjustments to reconcile profit/(loss) before tax to net cash flows		
Depreciation of property, plant and equipment	97.29	71.20
Amortisation of Intangible Assets	2.74	3.63
Profit/(Loss) on Disposal/Write Off of Fixed Assets (Net)	-	(0.02)
Interest income	(19.76)	(16.94)
Finance Costs	70.01	61.36
Unrealised exchange (gain) / losses	(0.87)	(12.91)
Operating profit before working capital changes	74.42	217.37
Movement in Working Capital:		
Decrease / (increase) in Inventories	(271.98)	(162.00)
Decrease / (increase) in Trade and other receivables	(227.92)	(168.76)
Decrease / (increase) in other current financial assets	(0.01)	1.87
Decrease / (increase) in other non-current financial assets	0.77	19.89
Decrease / (increase) in Other current assets	49.00	(31.82)
Decrease / (increase) in Other non current assets	(24.04)	16.89
Increase / (Decrease) in Trade payable	415.77	20.37
Increase / (Decrease) in Provision	(6.70)	(4.22)
Increase / (Decrease) in other current financial liabilities	4.92	11.78
Increase / (Decrease) in Other current liabilities	51.73	(8.74)
Cash generated from/(used in) operations	65.96	(87.37)
Direct taxes paid, net of refunds	(6.21)	(30.91)
Net cash flow from/(used in) operating activities (A)	59.76	(118.28)
Cash flows from investing activities		
Purchase of Property, plant and equipment including CWIP	(17.56)	(9.23)
Proceeds from sale of Property, plant and equipment	-	0.04
Fixed Deposits placed	(29.65)	(17.12)
Short Term Borrowing	114.45	96.59
Long Term Borrowing	(38.87)	126.00
Loans Given	(3.26)	(2.87)
Loans Returned	4.39	4.96
Interest income	19.76	16.94
Net cash from/(used in) Investing activities (B)	49.26	215.31
Cash flows from financing activities		
Finance Costs	(67.01)	(56.60)
Interest Expenses on lease liability	(3.00)	(4.76)
Payment of principal portion of lease liability	(52.69)	(39.21)
Dividend paid on equity shares	-	(13.72)
Net cash from/(used in) financing activities (C)	(122.70)	(114.28)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(13.69)	(17.25)
Cash and Cash equivalents at the beginning of year	43.92	61.17
Cash and Cash equivalents at the end of the year	30.23	43.92
Notes:		
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.		

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Manish Surt



V R FILMS & STUDIOS LIMITED

Date: 30th May, 2024

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, 2024 approved at Board Meeting held on Thursday, 30th May, 2024.

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

Thanking You.

Yours Faithfully,

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

MANISH
SATPRAKASH
DUTT

Digitally signed by MANISH
SATPRAKASH DUTT
DN: c=IN, o=Personal,
postalCode=400071, st=Maharashtra,
serialNumber=802C6C3D482A2DE2A
09DB3FCE55CEA981BCA267AABFEC
0ABC00083A4741A11, cn=MANISH
SATPRAKASH DUTT
Date: 2024.05.30 16:02:44 +05'30'



Mr. Manish Dutt
Managing Director
DIN: 01674671

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